

Patricia M. French  
Senior Attorney



300 Friberg Parkway  
Westborough, Massachusetts 01581  
(508) 836-7394  
(508) 836-7039 (facsimile)  
[pfrench@nisource.com](mailto:pfrench@nisource.com)

July 28, 2005

BY OVERNIGHT DELIVERY AND E-FILE

Mary L. Cottrell, Secretary  
Department of Telecommunications and Energy  
One South Station  
Boston, MA 02110

Re: Bay State Gas Company, D.T.E. 05-27

Dear Ms. Cottrell:

Enclosed for filing, on behalf of Bay State Gas Company ("Bay State"), please find Bay State's responses to the following Information Requests:

From the Department:

DTE-9-12      DTE-15-58 (Supp.)

Please do not hesitate to telephone me with any questions whatsoever.

Very truly yours,

Patricia M. French

cc: Per Ground Rules Memorandum issued June 13, 2005:

Paul E. Osborne, Assistant Director – Rates and Rev. Requirements Div. (1 copy)  
A. John Sullivan, Rates and Rev. Requirements Div. (4 copies)  
Andreas Thanos, Assistant Director, Gas Division (1 copy)  
Alexander Cochis, Assistant Attorney General (4 copies)  
Service List (1 electronic copy)

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
NINTH SET OF INFORMATION REQUESTS FROM THE D.T.E.  
D. T. E. 05-27

Date: July 28, 2005

Responsible: John E. Skirtich, Consultant

DTE-9-12 Please provide a copy of the compliance filing schedule in Bay State Gas Company, D.P.U. 92-111 (1992) for:  
(1) adjustment to operating expense - bad debt expense - gas revenue;  
(2) adjustment to operating expenses - bad debt expense - EP&S.

Response: The Company has been unable to locate the requested bad debt expense backup schedules to the compliance filing made by the Company in Bay State Gas Company, D.P.U. 92-111. However, please see Attachment DTE-9-12 labeled "Bay State Gas Company, Compliance Filing, D.P.U. 92-111, November 9, 1992, Revised Attachment A" for the compliance filing's "Rate Calculation Spreadsheet". The bad debt expense adjustment order by the Department in Order D.P.U. 92-111, p. 166, is implicitly reflected in the "Preliminary Revenue Requirement", line 26 of page 1.

BAY STATE GAS COMPANY  
COMPLIANCE FILING  
D.P.U. 92-111  
NOVEMBER 9, 1992

REVISED ATTACHMENT A

BAY STATE GAS COMPANY  
RATE CALCULATION SPREADSHEET

DPU 92-111  
Compliance Filing  
09-Nov-92

| Line No. | Description                               | RESIDENTIAL       |                     |                     |                |                |                 | Commercial and Industrial |                      |                 |                |                 |                | GAS LIGHT L     | COMPANY TOTAL (EXCLUDE OFF SYS) |
|----------|---|-------------------|---------------------|---------------------|----------------|----------------|-----------------|---------------------------|----------------------|-----------------|----------------|-----------------|----------------|-----------------|---------------------------------|
|          |   | TOTAL RESIDENTIAL | REGULAR RESIDENTIAL | LOW INC RESIDENTIAL | LOW ANNUAL USE | LOW WINTER USE | HIGH WINTER USE | LOW ANNUAL USE            | LOW WINTER USE       | HIGH WINTER USE | LOW ANNUAL USE | HIGH WINTER USE | LOW ANNUAL USE | HIGH WINTER USE |                                 |
|          |   | Heat              | Non-Heat            | Heat R-3            | Non-Heat R-1   | Heat R-4       | Non-Heat R-2    | Low Winter G-50 Total     | High Winter Use G-40 | Mod Annual G-51 | Lg Annual G-52 | Mod Annual G-41 | Lg Annual G-42 |                 |                                 |
| 1        | RATE DESIGN CONSTRAINTS                   |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 2        | Rate Increase Cap                         | 6%                | 6%                  | 6%                  | 6%             |                |                 | 6%                        | 6%                   | 6%              | 6%             | 6%              | 6%             | 6%              |                                 |
| 3        | Customer Charge                           | \$6.50            | \$13.00             |                     |                |                |                 | \$11.00                   | \$11.00              | \$35.00         | \$85.00        | \$35.00         | \$85.00        |                 |                                 |
| 4        | DPU-Ordered bill block: Winter            | \$0.5904          | \$0.7436            |                     |                |                |                 | \$0.6223                  | \$0.6318             | \$0.4900        | \$0.4516       | \$0.5776        | \$0.5401       |                 |                                 |
| 5        | DPU-Ordered bill block: Summer            | \$0.4210          | \$0.4365            |                     |                |                |                 | \$0.3504                  | \$0.4030             | \$0.3499        | \$0.3537       | \$0.4088        | \$0.3622       |                 |                                 |
| 6        | % of Revs Collected in Head Block: Summer | 17%               | 45%                 |                     |                |                |                 | 40%                       | 13%                  | 40%             | 41.5%          | 15%             | 16%            |                 |                                 |
| 7        | % of Revs Collected in Head Block: Winter | 83%               | 55%                 |                     |                |                |                 | 60%                       | 87%                  | 60%             | 58.5%          | 85%             | 84%            |                 |                                 |
| 8        |   |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 9        | REFERENCE DATA                            |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 10       | Allocated Rate Base                       | 167,192,115       | 12,992,766          | 145,321,502         | 11,260,497     | 21,870,613     | 1,712,269       | 4,768,895                 | 18,217,360           | 8,143,691       | 13,464,922     | 27,397,796      | 19,561,042     | 1,645           | 271,740,252                     |
| 11       | Rev Req: Claimed ROR                      | 158,953,100       | 9,307,978           |                     |                |                |                 | 4,522,093                 | 16,029,708           | 9,978,383       | 19,300,919     | 29,009,292      | 23,252,645     | 3,527           | 270,357,645                     |
| 12       | Test Year Pro Forma Revenues              | 152,117,443       | 8,897,134           | 134,010,920         | 7,590,364      | 18,108,523     | 1,336,770       | 4,634,830                 | 14,552,974           | 10,640,491      | 19,455,033     | 26,881,742      | 22,126,619     | 4,263           | 259,312,529                     |
| 13       | Rev Deficiency to Equal ROR               | 6,835,657         | 410,844             |                     |                |                |                 | (112,737)                 | 1,476,734            | (662,108)       | (154,114)      | 2,127,550       | 1,124,026      | (736)           | 11,045,116                      |
| 14       | Embedded Gas Rate Per Therm               |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 15       | Winter                                    | \$0.4400          | \$0.3948            | \$0.4400            | \$0.3948       | \$0.4400       | \$0.3948        | \$0.4119                  | \$0.4483             | \$0.4045        | \$0.4032       | \$0.4479        | \$0.4449       | \$0.3790        |                                 |
| 16       | Summer                                    | \$0.3344          | \$0.2874            | \$0.3344            | \$0.2874       | \$0.3344       | \$0.2874        | \$0.3004                  | \$0.3030             | \$0.2910        | \$0.3019       | \$0.3788        | \$0.3417       | \$0.2791        |                                 |
| 17       |   |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 18       | REVENUE REQUIREMENT CALCULATIONS          |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 19       | Min of Rev Req @ ROR, Capped Increase     | 158,953,100       | 9,307,978           |                     |                |                |                 | 4,522,093                 | 15,426,152           | 9,978,383       | 19,300,919     | 28,494,647      | 23,252,645     | 3,527           | 269,230,444                     |
| 20       | Resulting Deficiency                      | 0                 | 0                   |                     |                |                |                 | 0                         | (603,556)            | 0               | 0              | (514,645)       | 0              | 0               | (1,118,201)                     |
| 21       |   |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 22       | Rate Base of Classes Not Capped           | 167,192,115       | 12,992,766          |                     |                |                |                 | 4,768,895                 | 0                    | 8,143,691       | 13,464,922     | 0               | 19,561,042     | 1,645           | 226,125,078                     |
| 23       | Deficiency Allocated on Rate Base         | 826,774           | 64,250              |                     |                |                |                 | 23,582                    | 0                    | 40,271          | 66,585         | 0               | 96,730         | 8               | 1,118,201                       |
| 24       |   |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 25       |   |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 26       | Preliminary Revenue Requirement           | 159,779,874       | 9,372,228           |                     |                |                |                 | 4,545,675                 | 15,426,152           | 10,018,654      | 19,367,504     | 28,494,647      | 23,349,375     | 3,535           | 270,357,645                     |
| 27       |   |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 28       |   |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 29       | PURE MARGINAL COST BASED RATES            |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 30       | Customer Cost                             | \$21.72           | \$16.48             |                     |                |                |                 | \$26.27                   | \$27.95              | \$53.57         | \$186.58       | \$55.03         | \$181.13       |                 |                                 |
| 31       | Winter Therm Charge                       | \$0.4494          | \$0.3880            |                     |                |                |                 | \$0.4175                  | \$0.4667             | \$0.4060        | \$0.4014       | \$0.4627        | \$0.4559       |                 |                                 |
| 32       | Summer Therm Charge                       | \$0.1824          | \$0.1790            |                     |                |                |                 | \$0.1819                  | \$0.1860             | \$0.1830        | \$0.1768       | \$0.1847        | \$0.1772       |                 |                                 |
| 33       |   |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 34       | PURE EMBEDDED COST BASED RATES            |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 35       | Customer Cost                             | \$22.22           | \$23.82             |                     |                |                |                 | \$33.53                   | \$34.01              | \$90.27         | \$319.30       | \$87.12         | \$273.68       |                 |                                 |
| 36       | Winter Commodity Charge                   | \$0.2957          | \$0.2914            |                     |                |                |                 | \$0.2909                  | \$0.2953             | \$0.2937        | \$0.2913       | \$0.2900        | \$0.2970       |                 |                                 |
| 37       | Summer Commodity Charge                   | \$0.1676          | \$0.1853            |                     |                |                |                 | \$0.1835                  | \$0.1499             | \$0.1837        | \$0.1853       | \$0.1493        | \$0.1649       |                 |                                 |
| 38       | Winter Capacity Charge                    | \$0.3358          | \$0.2502            |                     |                |                |                 | \$0.2665                  | \$0.3516             | \$0.2660        | \$0.2716       | \$0.3496        | \$0.3424       |                 |                                 |
| 39       | Summer Capacity Charge                    | \$0.2146          | \$0.1264            |                     |                |                |                 | \$0.1464                  | \$0.3178             | \$0.1335        | \$0.1456       | \$0.2996        | \$0.2282       |                 |                                 |
| 40       | Total Winter per Therm Charge             | \$0.6315          | \$0.5416            |                     |                |                |                 | \$0.5774                  | \$0.6479             | \$0.5597        | \$0.5629       | \$0.6476        | \$0.6394       |                 |                                 |
| 41       | Total Summer per Therm Charge             | \$0.3821          | \$0.3116            |                     |                |                |                 | \$0.3000                  | \$0.4678             | \$0.3172        | \$0.3310       | \$0.4488        | \$0.3600       |                 |                                 |
| 42       |   |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 43       | PURE EMBEDDED COSTS                       |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 44       | Winter Commodity Costs                    | 48,301,822        | 1,448,919           |                     |                |                |                 | 1,231,953                 | 4,857,315            | 3,314,496       | 6,944,898      | 10,756,720      | 9,126,883      |                 |                                 |
| 45       | Summer Commodity Costs                    | 7,232,587         | 716,629             |                     |                |                |                 | 410,290                   | 357,855              | 1,338,652       | 2,954,780      | 922,832         | 1,165,668      |                 |                                 |
| 46       | Winter Capacity Costs                     | 54,808,237        | 1,243,952           |                     |                |                |                 | 1,213,222                 | 5,763,384            | 3,002,543       | 6,475,916      | 12,618,791      | 10,521,950     |                 |                                 |
| 47       | Summer Capacity Costs                     | 9,261,447         | 488,748             |                     |                |                |                 | 327,293                   | 758,179              | 973,107         | 2,321,598      | 1,852,113       | 1,613,449      |                 |                                 |
| 48       | Customer Costs                            | 45,337,366        | 5,936,911           |                     |                |                |                 | 1,507,126                 | 4,890,591            | 1,597,045       | 940,022        | 3,647,049       | 1,342,959      |                 |                                 |
| 49       |   | 164,971,469       | 9,835,159           |                     |                |                |                 | 4,699,894                 | 16,627,124           | 10,225,843      | 19,636,992     | 29,797,505      | 23,770,919     | 3,527           | 279,558,432                     |
| 50       |   |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 51       |   |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 52       |   |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 53       | BILLING DETERMINANTS                      |                   |                     |                     |                |                |                 |                           |                      |                 |                |                 |                |                 |                                 |
| 54       | Annual Customer Charge Count              | 2,040,130         | 249,252             | 1,773,258           | 216,404        | 266,872        | 32,848          | 44,947                    | 143,790              | 17,692          | 2,944          | 41,880          | 4,907          | 394             | 2,545,905                       |
| 55       | Summer Customer Charge Count              | 1,016,830         | 124,979             | 892,980             | 109,405        | 133,870        | 15,574          | 22,513                    | 70,603               | 8,873           | 1,523          | 21,211          | 2,425          | 192             | 1,209,189                       |
| 56       | Winter Customer Charge Count              | 1,023,300         | 124,273             | 880,298             | 106,999        | 133,002        | 17,274          | 22,434                    | 73,187               | 8,819           | 1,421          | 20,669          | 2,482          | 192             | 1,276,717                       |
| 57       | Total Winter Therms                       | 163,329,834       | 4,971,853           | 141,714,704         | 4,080,074      | 21,615,130     | 891,759         | 4,234,515                 | 16,391,505           | 11,297,064      | 23,842,313     | 36,094,799      | 30,731,836     | 3,652           | 250,897,351                     |
| 58       | Total Summer Therms                       | 43,186,623        | 3,867,772           | 36,904,122          | 3,294,920      | 6,261,501      | 572,852         | 2,235,397                 | 2,385,338            | 7,297,040       | 15,942,222     | 6,182,434       | 7,070,786      | 3,648           | 88,140,200                      |
| 59       | Total Winter Therms - Winter              | 163,147,542       | 4,185,473           | 141,543,605         | 3,970,674      | 21,442,629     | 881,759         | 4,234,515                 | 16,391,505           | 11,297,064      | 23,842,313     | 36,094,799      | 30,731,836     | 3,652           | 250,897,351                     |
| 60       | Total Summer Therms - Summer              | 23,566,289        | 1,789,955           | 20,985,980          | 1,545,504      | 2,560,329      | 244,361         | 909,060                   | 1,016,383            | 3,086,432       | 7,629,395      | 2,979,807       | 3,524,071      | 45              | 156,754                         |
| 61       | Winter Therms - Winter                    | 50                | 25                  |                     |                |                |                 | 125                       | 125                  | 700             | 10,000         | 1,000           | 9,000          |                 |                                 |
| 62       | Summer Therms - Summer                    | 30                | 20                  |                     |                |                |                 | 80                        | 30                   | 500             | 8,000          | 300             | 2,700          |                 |                                 |
| 63       | Winter Therms - Total Winter              | 50%               | 44%                 |                     |                |                |                 | 42%                       | 41%                  | 56%             | 44%            | 48%             | 50%            |                 |                                 |
| 64       | Summer Therms - Total Summer              | 50%               | 40%                 |                     |                |                |                 | 42%                       | 41%                  | 51%             | 49%            | 48%             | 50%            |                 |                                 |



DPU 92 - 111  
Compliance Filing  
09 - Nov - 92

| Line No. | Description                                   | RESIDENTIAL       |             |                     |              |                     |              | Commercial and Industrial |                      | LOW WINTER USE  |                | HIGH WINTER USE |                | GAS LIGHT L | COMPANY TOTAL (EXCLUDE OFF SYS) |
|----------|---|-------------------|-------------|---------------------|--------------|---------------------|--------------|---------------------------|----------------------|-----------------|----------------|-----------------|----------------|-------------|---------------------------------|
|          |   | TOTAL RESIDENTIAL |             | REGULAR RESIDENTIAL |              | LOW INC RESIDENTIAL |              | Low Annual G-50 Total     | High Winter Use G-40 | Low Annual G-51 | Lg Annual G-52 | Mod Annual G-41 | Lg Annual G-42 |             |                                 |
|          |   | Heat              | Non-Heat    | Heat R-3            | Non-Heat R-1 | Heat R-4            | Non-Heat R-2 |                           |                      |                 |                |                 |                |             |                                 |
| 65       |   |                   |             | 9,752,919           |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 66       | RATE DESIGN                                   |                   |             | 67,779,065          |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 67       |   |                   |             | 35,403,513          |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 68       | Rates Btu's Revenue Shortfall Allocations     |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 69       | Customer Charge                               | \$6.50            | \$13.00     | 14,483,285          |              |                     |              | \$11.00                   | \$11.00              | \$35.00         | \$85.00        | \$35.00         | \$85.00        | \$9,201.0   |                                 |
| 70       | Summer Tail Rate                              | \$0.4210          | \$0.4365    | 6,566,523           |              |                     |              | \$0.3504                  | \$0.4030             | \$0.3499        | \$0.3537       | \$0.4088        | \$0.3622       |             |                                 |
| 71       | Winter Tail Rate                              | \$0.5904          | \$0.7436    | 133,985,304         |              |                     |              | \$0.6223                  | \$0.6318             | \$0.4900        | \$0.4516       | \$0.5776        | \$0.5401       |             |                                 |
| 72       | Revenues Collected In Tail Block              | \$114,802,661     | \$5,363,073 |                     |              |                     |              | \$3,418,422               | \$11,317,444         | \$8,080,307     | \$16,405,952   | \$23,375,735    | \$19,159,303   | \$0         |                                 |
| 73       | Summer Tail Block Revenues                    | 18,172,727        | 1,696,018   |                     |              |                     |              | 783,263                   | 961,291              | 2,549,735       | 5,638,764      | 2,527,379       | 2,561,039      | 0           |                                 |
| 74       | Winter Tail Block Revenues                    | 96,429,934        | 3,667,055   |                     |              |                     |              | 2,635,139                 | 10,356,153           | 5,530,661       | 10,767,189     | 20,848,356      | 16,598,265     | 0           |                                 |
| 75       |   |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 76       |   |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 77       | Remaining Revenues to be Collected            |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 78       | Annuality                                     | 31,916,368        | 738,879     |                     |              |                     |              | 632,837                   | 2,527,018            | 1,319,037       | 2,711,311      | 3,663,812       | 3,772,977      | 47,272,239  |                                 |
| 79       | Summer  | 5,425,783         | 332,684     |                     |              |                     |              | 253,135                   | 332,580              | 527,615         | 1,125,194      | 537,019         | 610,842        | 9,144,850   |                                 |
| 80       | Winter  | 26,490,585        | 406,195     |                     |              |                     |              | 379,702                   | 2,194,438            | 791,422         | 1,586,117      | 3,116,793       | 3,162,135      | 38,127,389  |                                 |
| 81       | Head Block Surcharge                          |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 82       | Summer  | \$0.2303          | \$0.1859    |                     |              |                     |              | \$0.2696                  | \$0.3272             | \$0.1428        | \$0.1469       | \$0.1802        | \$0.1735       |             |                                 |
| 83       | Winter  | \$0.3111          | \$0.1859    |                     |              |                     |              | \$0.2116                  | \$0.3272             | \$0.1286        | \$0.1519       | \$0.1802        | \$0.1735       |             |                                 |
| 84       |   |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 85       | Rates, Prior to Rev Shortfall Allocation      |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 86       | Customer                                      | \$6.50            | \$13.00     | \$6.50              | \$13.00      | \$5.20              | \$10.40      | \$11.00                   | \$11.00              | \$35.00         | \$85.00        | \$35.00         | \$85.00        | \$9,201.0   |                                 |
| 87       | Winter Head                                   | \$0.9015          | \$0.9295    | \$0.9015            | \$0.9295     | \$0.7212            | \$0.7436     | \$0.8309                  | \$0.9560             | \$0.6186        | \$0.6005       | \$0.7578        | \$0.7136       |             |                                 |
| 88       | Winter Tail                                   | \$0.5904          | \$0.7436    | \$0.5904            | \$0.7436     | \$0.4723            | \$0.5949     | \$0.6223                  | \$0.6318             | \$0.4900        | \$0.4516       | \$0.5776        | \$0.5401       |             |                                 |
| 89       | Summer Head                                   | \$0.6513          | \$0.6244    | \$0.6513            | \$0.6244     | \$0.5211            | \$0.4895     | \$0.6200                  | \$0.7302             | \$0.4927        | \$0.5006       | \$0.5890        | \$0.5357       |             |                                 |
| 90       | Summer Tail                                   | \$0.4210          | \$0.4365    | \$0.4210            | \$0.4365     | \$0.3368            | \$0.3508     | \$0.3504                  | \$0.4030             | \$0.3499        | \$0.3537       | \$0.4088        | \$0.3622       |             |                                 |
| 91       |   |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 92       | Rev Proof                                     | 159,779,874       | 9,372,228   | 138,689,649         | 7,928,335    |                     |              | 4,545,675                 | 15,426,152           | 10,018,654      | 19,367,504     | 28,494,647      | 23,349,375     | 3,535       | 416,975,629                     |
| 93       |   |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             | 4,121,800                       |
| 94       | Total Revenue Shortfall                       |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 95       |   |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 96       | Allocated Rate Base                           |                   |             | 145,321,502         | 11,280,497   |                     |              | \$4,768,805               | \$0                  | \$8,143,691     | \$13,464,922   | \$0             | \$19,561,042   | \$1,645     | 202,542,194                     |
| 97       | (Res Rate Base reduced for                    |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 98       | Low Inc)                                      |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 99       |   |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 100      | Allocation of Shortfall on Above              |                   |             | 2,957,405           | 229,567      |                     |              | 97,051                    | 0                    | 165,730         | 274,022        | 0               | 368,062        | 33          | 4,121,800                       |
|          | Excess over cap                               |                   |             | 0                   | (143,917)    |                     |              | 0                         | 0                    | 0               | 0              | 0               | (291,122)      | 0           | (435,038)                       |
|          | Allocation of Excess on Rate Base             |                   |             | 368,201             | 0            |                     |              | 12,083                    | 0                    | 20,634          | 34,116         | 0               | 0              | 0           | 4,121,800                       |
|          | Total Shortfall Responsibility                |                   |             | 3,325,806           | 85,650       |                     |              | 109,134                   | 0                    | 186,364         | 308,138        | 0               | 106,961        | 36          | 4,121,800                       |
| 101      |   |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 102      | Rev Shortfall Recovered over Head Block Terms |                   |             | \$0.0349            | \$0.0250     |                     |              | \$0.0309                  | \$0.0000             | \$0.0189        | \$0.0170       | \$0.0000        | \$0.0049       | \$0.0080    |                                 |
| 103      |   |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 104      |   |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 105      | Final Rate Design                             |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 106      | Customer                                      |                   |             | \$6.50              | \$13.00      | \$5.20              | \$10.40      | \$11.00                   | \$11.00              | \$35.00         | \$85.00        | \$35.00         | \$85.00        | \$9.30      |                                 |
| 107      | Winter Head                                   |                   |             | \$0.9064            | \$0.9545     | \$0.7491            | \$0.7636     | \$0.8738                  | \$0.9560             | \$0.6376        | \$0.6205       | \$0.7578        | \$0.7185       |             |                                 |
| 108      | Winter Tail                                   |                   |             | \$0.5904            | \$0.7436     | \$0.4723            | \$0.5949     | \$0.6223                  | \$0.6318             | \$0.4900        | \$0.4516       | \$0.5776        | \$0.5401       |             |                                 |
| 109      | Summer Head                                   |                   |             | \$0.6992            | \$0.6494     | \$0.5195            | \$0.5195     | \$0.6509                  | \$0.7302             | \$0.5116        | \$0.5176       | \$0.5890        | \$0.5406       |             |                                 |
| 110      | Summer Tail                                   |                   |             | \$0.4210            | \$0.4365     | \$0.3368            | \$0.3508     | \$0.3504                  | \$0.4030             | \$0.3499        | \$0.3537       | \$0.4088        | \$0.3622       |             |                                 |
| 111      |   |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 112      | Revenue Proof                                 |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 113      | Winter  |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 114      | Customer                                      | 6,478,547         | 1,570,637   | 5,786,937           | 1,390,987    | 691,610             | 179,650      | 246,774                   | 805,057              | 308,665         | 120,785        | 722,715         | 207,570        | 1,787       | 10,462,537                      |
| 115      | Winter Head                                   | 77,708,854        | 2,027,336   | 69,615,352          | 1,792,570    | 8,093,502           | 234,786      | 1,568,095                 | 6,431,427            | 3,922,889       | 6,480,208      | 13,105,735      | 13,093,985     |             | 124,339,540                     |
| 116      | Winter Tail                                   | 44,892,240        | 1,985,039   | 39,775,897          | 1,637,447    | 5,105,343           | 347,562      | 1,518,378                 | 6,119,056            | 2,515,894       | 6,050,882      | 10,859,091      | 6,755,444      |             | 80,686,024                      |
| 117      |   | 129,089,641       | 5,583,012   | 115,178,186         | 4,821,005    | 13,891,455          | 762,007      | 3,333,247                 | 13,355,540           | 6,747,448       | 12,651,885     | 24,687,531      | 20,057,009     | 1,787       | 215,487,101                     |
| 118      | Summer  |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 119      | Customer                                      | 6,435,364         | 1,584,235   | 5,739,240           | 1,422,265    | 686,124             | 161,970      | 247,643                   | 776,633              | 310,565         | 129,455        | 742,385         | 209,525        | 1,785       | 10,437,580                      |
| 120      | Summer Head                                   | 15,808,891        | 1,130,655   | 14,386,842          | 1,003,708    | 1,422,040           | 126,947      | 619,706                   | 742,170              | 1,880,583       | 3,964,488      | 1,755,106       | 1,903,135      |             | 27,814,734                      |
| 121      | Summer Tail                                   | 7,946,417         | 892,314     | 6,709,906           | 767,080      | 1,236,451           | 115,234      | 454,226                   | 551,685              | 1,256,704       | 2,929,630      | 1,309,234       | 1,285,945      |             | 16,616,164                      |
| 122      |   | 30,190,682        | 3,597,204   | 26,836,048          | 3,193,053    | 3,354,614           | 404,151      | 1,321,575                 | 2,070,489            | 3,457,842       | 7,023,562      | 3,886,725       | 3,308,685      | 1,785       | 54,868,478                      |
| 123      |   |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 124      |   | 159,200,303       | 9,180,216   | 142,014,233         | 8,014,068    | 17,246,070          | 1,166,150    | 4,654,822                 | 15,426,020           | 10,205,290      | 19,675,477     | 28,494,256      | 23,455,614     | 3,573       | 270,355,579                     |
| 125      |   |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |
| 126      |   |                   |             |                     |              |                     |              |                           |                      |                 |                |                 |                |             |                                 |

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE  
FIFTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.  
D. T. E. 05-27

Date: July 28, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

**SUPPLEMENTAL RESPONSE**

DTE-15-58 SUPP 2 Please provide updated invoices and rate case expense updates, labeled by the categories provided in Exh. BSG/JES-1, Sch. JES-6, at 8, on the basis of every two weeks for the duration of this proceeding. This is an ongoing information request.

Response: Please See Attachment AG-15-58 (a), **Supplemental Response 2**, for an updated version of Exh. BSG/JES-1, Sch. JES-6, at 8. This version reflects of all Bay State's actual rate case expenses paid to date, by vendor category, plus a revised estimate of the remaining rate case expenses as of July 25, 2005 (Line 12).

The following is a list of the remaining attachments that include copies of all new invoices for each of the respective rate case vendors that have been processed from July 11, 2005 to date. Line Numbers on Exh. BSG/JES-1, Sch. JES-6, at 8 are cross referenced to corresponding vendor names.<sup>1</sup>

Attachment DTE-15-58 (b) SUPP 2 – AUS Consultants (Depreciation - Line No. 2 of Exh. BSG/JES-1, Sch. JES-6, at 8) (Also included here is the complete invoice dated June 22, 2005 - Invoice # 094522. Only the first page was filed as part of Attachment DTE-15-58 (b) SUPP 1.)

Attachment DTE-15-58 (c) SUPP 2 – PEG (PBR Plan - Line No. 4 of Exh. BSG/JES-1, Sch. JES-6, at 8)

Attachment DTE-15-58 (d) SUPP 2 - Management Applications Consultants (Cost Studies - Line No. 5 of Exh. BSG/JES-1, Sch. JES-6, at 8)

Attachment DTE-15-58 (e) SUPP 2- RJ Rudden / Black & Veatch Company (Line No. 6 – Steel Infrastructure

---

<sup>1</sup> This supplemental response does not include sensitive, proprietary, privileged and non-public information. Accordingly, there are no CONFIDENTIAL attachments.

Replacement Program Support of Exh.  
BSG/JES-1, Sch. JES-6, at 8)

Attachment DTE-15-58 (f) SUPP 2 – Paul LaShoto (Line No. 8 – Historic  
Capital Expenditures of Exh. BSG/JES-1,  
Sch. JES-6, at 8)

Attachment DTE-15-58 (g) SUPP 2 – Suburban Staffing, Dan Yardley and  
META Group (Line No. 9 – Other Professional  
Services of Exh. BSG/JES-1, Sch. JES-6, at  
8)

Attachment DTE-15-58 (h) SUPP 2 – Curry Printing, Farmer Arsenault  
Brock, FitzGerald & Robbins, Konica, A & P  
Courier (Line No. 10 – Miscellaneous  
Services of Exh. BSG/JES-1, Sch. JES-6, at  
8)

## **SUPPLEMENTAL RESPONSE**

Bay State Gas Company  
 Adjustment To Operating Expenses - Rate Case Expenses  
 Test Year Ended December 31, 2004

| <u>Line No.</u> | <u>Description</u>   | <u>Amount</u><br>(1)<br>\$ | <u>Reference</u><br>(2)   |
|-----------------|--|----------------------------|---------------------------|
| 1               | Outside Legal  | \$261,585.95               | Sch. JES-6, P. 8, Line 1  |
| 2               | Depreciation Study   | \$57,234.72                | Sch. JES-6, P. 8, Line 2  |
| 3               | Cost of Capital Support  | \$39,809.00                | Sch. JES-6, P. 8, Line 3  |
| 4               | Performance Based Ratemaking Plan                                | \$225,996.82               | Sch. JES-6, P. 8, Line 4  |
| 5               | Cost of Service Study and Marginal Cost Study                    | \$155,139.14               | Sch. JES-6, P. 8, Line 5  |
| 6               | Steel Infrastructure Replacement Program                         | \$296,031.15               | Sch. JES-6, P. 8, Line 6  |
| 7               | Labor and Benefit Analyses                                       | \$60,703.00                | Sch. JES-6, P. 8, Line 7  |
| 8               | Historic Capital Expenditures                                    | \$44,258.72                | Sch. JES-6, P. 8, Line 8  |
| 9               | Other Professional Services                                      | \$143,983.89               | Sch. JES-6, P. 8, Line 9  |
| 10              | Miscellaneous Services (Copying, Supplies, Temporary Help, etc.) | \$92,845.41                | Sch. JES-6, P. 8, Line 10 |
| 11              | Total Current Rate Case Expenses (Lines 1 - 10) 1/               | \$1,377,587.80             |                           |
| 12              | Remaining Estimate of Rate Case Expenses 2/                      | \$526,344.55               |                           |
| 13              | Estimated Total Rate Case Expense (Line 11 + Line 12)            | \$1,903,932                |                           |
| 14              | PBR Period   | <u>5 Yrs.</u>              |                           |
| 15              | Annual Amortization (Line 11 / Line 12)                          | \$380,786.00               |                           |

NOTES: 1/ Based on compilation of all rate case expense invoices processed through July 25, 2005.  
 2/ Reflects the current estimate of remaining rate case expenses for all vendors as of July 25, 2005.



# AUS

Weber, Fick & Wilson Division  
AUS Consultants  
155 Gaither Drive  
PO Box 1050  
Moorestown, NJ 08057-1050  
856 234 9200

Thomas Birmingham  
Bay State Gas Company  
300 Friberg Parkway  
Westborough, MA 01581-5039

Bay State Gas Company  
D.T.E. 05-27  
Attachment DTE-15-58 (b)

Invoice Number 094 Supplement 2  
Invoice Date July 09, 2004  
PO Number  
Contract DEP  
Project 57-0456  
Page 1  
Incorporated FID# 22-1943906  
www.ausinc.com  
Consultant:  
EARL M. ROBINSON  
EROBINSON@WFW-AUSINC.COM

## Professional Services

EARL M. ROBINSON

| Current<br>Hours | Rate   | Current<br>Amount |
|------------------|--------|-------------------|
| 38.00            | 190.00 | 7,220.00          |

Invoice Total

7,220.00

RB  
ok to pay

Please make check payable to:  
Weber, Fick & Wilson Division  
P.O. Box 1050  
Moorestown, NJ 08057-1050

Invoice due upon presentation

57BAY03



Earl M. Robinson, CDP  
President & CEO

**AUS CONSULTANTS**  
Bay State Gas Company  
792 Old Highway 66, Suite 200  
Tijeras, NM 87059  
(717) 763-9890  
(775) 243-4056 FAX  
E-MAIL: erobinson@wfw-ausinc.com

D.T.E. 05-27  
Attachment DTE-15-58 (b)  
Supplement 2  
Page 2 of 4

**AUS Consultants-WFW Division  
Bay State Gas Company Project 57-0456  
June 2005 Consulting Services**

The following is a summary of work performed by AUS Consulting on behalf of Bay State Gas Company in preparation of a Depreciation Study during the month of June 2005:

EM Robinson's hourly rate is \$190

June 2005 Invoice (dated July 13, 2005)  
38.0 hours for EM Robinson

Mr. Robinson's 38.0 hours were related to communications with company personnel, research and assembly of data and preparation of data request responses.

# AUS

Weber, Fick & Wilson Division  
AUS Consultants  
155 Gaither Drive  
PO Box 1050  
Moorestown, NJ 08057-1050  
856 234 9200

Thomas Birmingham  
Bay State Gas Company  
300 Friberg Parkway  
Westborough, MA 01581-5039

Bay State Gas Company  
D.T.E. 05-27  
Attachment DTE-15-58 (b)

Invoice Number 094222  
Invoice Date May 31, 2005  
PO Number  
Contract DEP  
Project 57-0456  
Page 1  
Incorporated FID# 22-1943906  
www.ausinc.com  
Consultant:  
EARL M. ROBINSON  
EROBINSON@FWF-AUSINC.COM

## Professional Services

EARL M. ROBINSON

| Current<br>Hours | Rate   | Current<br>Amount |
|------------------|--------|-------------------|
| 27.00            | 190.00 | 5,130.00          |

## Administrative Services

Administrative Staff

225.00

Out of Pocket Expenses

Production Costs

191.45

Invoice Total

5,546.45

Please make check payable to:  
Weber, Fick & Wilson Division  
P.O. Box 1050  
Moorestown, NJ 08057-1050

JRB

Invoice due upon presentation

57BAY03



**AUS CONSULTANTS**  
Bay State Gas Company  
D.T.E. 05-27  
792 Old Highway 66, Suite 200  
Tijeras, NM 87059 Attachment D T.E. 15-98 (b)  
(717) 763-9890 Supplement 2  
(775) 243-4056 FAX Page 4 of 4  
E-MAIL: erobinson@wfw-ausinc.com

Earl M. Robinson, CDP  
President & CEO

**AUS Consultants-WFW Division  
Bay State Gas Company Project 57-0456  
May 2005 Consulting Services**

The following is a summary of work performed by AUS Consulting on behalf of Bay State Gas Company in preparation of a Depreciation Study during the month of May 2005:

EM Robinson's hourly rate is \$190

May 2005 Invoice (dated June 22, 2005)  
27.0 hours for EM Robinson

Mr. Robinson's 27.0 hours were related to communications with company personnel, research and recovery of data, and provision of discovery responses and accompanying discovery files.

Charles J. Cicchetti, Ph.D.  
Jeffrey A. Dubin, Ph.D.  
Lawrence R. Kaufmann, Ph.D.  
Colin M. Long, J.D.  
Mark N. Lowry, Ph.D.

July 6, 2005

Tom Birmingham  
Bay State Gas Company  
300 Friberg Parkway  
Westborough, MA 01581-5039

RE: Phase I - PBR and Data Requests

Billing for professional services rendered June 1-30, 2005 in accordance with the agreement between Bay State Gas Company and Pacific Economics Group, LLC.

Past Due Balance  
June 1-30, 2005

**TOTAL AMOUNT DUE:**

\$ 18,432.50 USD

\$ 38,654.21 USD

\$ 57,086.71 USD

*Ok to pay this amount*  
*JRB*

*Please Make Checks Payable To:*  
Pacific Economics Group

301 North Lake Avenue  
Suite 330  
Pasadena, CA 91101

Taxpayer Identification Number 95-4611770

**Pacific Economics Group, LLC**

**Professional Fees and Expenses**

**BAY STATE GAS COMPANY**

**JUNE 1 - 30, 2005**

| <b>Professional Fees:</b>                  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b>       |
|--|--------------|-------------|---------------------|
| <i><b>Data Requests</b></i>                |              |             |                     |
| Lawrence Kaufmann<br><i>Partner</i>        | 80.00        | \$225       | \$ 18,000.00        |
| Dave Hovde<br><i>Senior Economist</i>      | 52.50        | \$160       | \$ 8,400.00         |
| Lullit Getachew<br><i>Senior Economist</i> | 22.00        | \$160       | \$ 3,520.00         |
| Steve Fenrick<br><i>Economist</i>          | 64.75        | \$110       | \$ 7,122.50         |
| Neil Christianson<br><i>Intern</i>         | 1.50         | \$90        | \$ 135.00           |
| Kaitlin Paulson<br><i>Intern</i>           | 15.25        | \$90        | \$ 1,372.50         |
| FEES FOR JUNE 2005:                        |              |             | <b>\$ 38,550.00</b> |

| <b>Expenses:</b> | <b>Amount</b> |
|------------------|---------------|
| Courier          | \$ 54.21      |
| Communication    | \$ 50.00      |

EXPENSES FOR JUNE 2005: \$ 104.21  
FEES AND EXPENSES FOR JUNE 2005: \$ 38,654.21  
PAST DUE FEES AND EXPENSES: \$ 18,432.50  
TOTAL FEES AND EXPENSES DUE: \$ 57,086.71

**Tasks:**  
Repond to Data Requests



Jun-05

Steve Fenrick

Bay St.

| Date | Description                 | Hours |
|------|-----------------------------|-------|
|      | 1-Jun Data Request answers  | 5.75  |
|      | 2-Jun Data Request answers  | 3.50  |
|      | 3-Jun Data Request answers  | 5.25  |
|      | 6-Jun Data Request answers  | 1.25  |
|      | 7-Jun Data Request answers  | 1.50  |
|      | 9-Jun Data Request answers  | 6.00  |
|      | 10-Jun Data Request answers | 8.00  |
|      | 13-Jun Data Request answers | 9.75  |
|      | 14-Jun Data Request answers | 8.75  |
|      | 15-Jun Data Request answers | 8.50  |
|      | 16-Jun Data Request answers | 3.50  |
|      | 22-Jun Data Request answers | 3.00  |

Total: 64.75

17 195.00  
225.00  
117.50

Jun-06

Lullit Getachew

Bay State

| Date | Description                                   | Hours |
|------|---|-------|
|      | 6-Jun data request                            | 3.00  |
|      | 15-Jun DR (cost model used & total cost regs) | 8.00  |
|      | 20-Jun revenue regressions                    | 1.00  |
|      | 22-Jun new data request                       | 8.00  |
|      | 23-Jun new data request                       | 2.00  |

Total: 22.00

Jun-05

Larry Kaufmann

**Bay State Gas - Data Requests**

| Date          | Description                                      | Hours        |
|---------------|--|--------------|
| 1-Jun         | Respond to DTE-4                                 | 4            |
| 2-Jun         | Respond to DTE-4                                 | 2            |
| 3-Jun         | Respond to DTE-4                                 | 1            |
| 6-Jun         | Respond to DTE-4                                 | 3            |
| 7-Jun         | Respond to DTE-4                                 | 0.5          |
| 8-Jun         | Review econometric methods                       | 2            |
| 9-Jun         | Respond to DTE-4                                 | 1.5          |
| 10-Jun        | Respond to DTE-4                                 | 2            |
| 13-Jun        | Respond to DTE-4 and AG-13                       | 8            |
| 14-Jun        | Respond to DTE-4 and AG-13                       | 2            |
| 15-Jun        | Respond to DTE-4 and AG-13                       | 4.5          |
| 16-Jun        | Respond to AG-13 and AG-12                       | 6            |
| 17-Jun        | Respond to AG-13 and AG-12                       | 2.5          |
| 20-Jun        | Respond to DTE-4, prep                           | 4            |
| 21-Jun        | Respond to final DRs                             | 9            |
| 22-Jun        | Respond to final DRs                             | 7            |
| 23-Jun        | Respond to final DRs                             | 4.50         |
| 24-Jun        | Final DRs, review                                | 4.50         |
| 26-Jun        | Respond to DRs                                   | 1.50         |
| 27-Jun        | Respond to DRs, review DPU 94-158, review<br>DRs | 5.00         |
| 28-Jun        | Review DRs                                       | 3.50         |
| 29-Jun        | Final DRs, review                                | 1.50         |
| 30-Jun        | Final DRs, review                                | 0.50         |
| <b>Total:</b> |  | <b>80.00</b> |

Neil Christianson

Jun-05

**PROJECT- Bay State**

| <b>Date</b> | <b>Description</b>   | <b>Hours</b> |
|-------------|--|--------------|
| 17-Jun      | Liked for where population data came from in addition to researching past pop update files | 1.50         |

**Total: 1.50**

Jun-05

**PROJECT- Bay State**

| <b>Date</b> | <b>Description</b>   | <b>Hours</b> |
|-------------|--|--------------|
| 6-Jun       | (a) Followed up on inquiry to California Public Utility Commission and (b) Worked on Data Request 05-27, which required calculating the average annual growth rate of base distribution revenues and the annual dollar change (both in real and nominal dollars) | 3.75         |
| 14-Jun      | Consolidated/created an Excel spreadsheet with the purpose of comparing two datasets of company pensions, calculated the difference and the percentage difference for each company and year  | 3.75         |
| 15-Jun      | Finalized pension worksheet from 6/14  | 2.50         |
| 17-Jun      | Completed and compiled two Econometric Total Cost Model for Gas Distribution tables for D.T.E. 5-27  | 1.25         |
| 20-Jun      | Compiled all of the data requests into one folder  | 1.50         |
| 22-Jun      | Researched gas distribution plant age/vintage  | 1.75         |
| 23-Jun      | Compiled all of the data requests into one folder  | 0.75         |

**Total: 15.25**

Jun-05

**Bay State Gas**

| <b>Date</b> | <b>Description</b>              | <b>Hours</b> |
|-------------|---------------------------------|--------------|
|             | 1-Jun Respond to Data Requests  | 1.00         |
|             | 2-Jun Respond to Data Requests  | 4.25         |
|             | 7-Jun Respond to Data Requests  | 2.25         |
|             | 8-Jun Respond to Data Requests  | 0.25         |
|             | 9-Jun Respond to Data Requests  | 5.25         |
|             | 10-Jun Respond to Data Requests | 6.25         |
|             | 13-Jun Respond to Data Requests | 6.50         |
|             | 14-Jun Respond to Data Requests | 8.50         |
|             | 15-Jun Respond to Data Requests | 5.50         |
|             | 16-Jun Respond to Data Requests | 3.50         |
|             | 17-Jun Respond to Data Requests | 1.75         |
|             | 21-Jun Respond to Data Requests | 1.50         |
|             | 22-Jun Respond to Data Requests | 5.50         |
|             | 23-Jun Respond to Data Requests | 0.50         |

**Total: 52.50**





# Management Applications Consulting, Inc.

1103 Rocky Drive, Suite 201  
Reading, PA 19609-1157

T.I.N. 23-2293083

Bay State Gas Company

Invoice

Attachment DTE-15-58 (d)

| Date     | Supplier # |
|----------|------------|
| 7/1/2005 | 20050706   |

|   |
|---|
| <b>Bill To</b>  |
| Bay State Gas Company<br>300 Friberg Parkway<br>Westborough, MA 01581-5039<br>Attn: Thomas R. Birmingham<br>Rate Case Manager |

|                |
|----------------|
| <b>Ship To</b> |
|                |

4 Weeks Ended 6/24/05

| P/O # | Terms   | Project                                   |                   |
|-------|---|---|-------------------|
|       | Net 10 Days   | 200431 Bay State, Misc Projects-Rate Case |                   |
| Hours | Description   | Rate                                      | Amount            |
| 25.50 | James L. Harrison                                   | 175.00                                    | 4,462.50          |
| 28.00 | Michael J. Morganti                                 | 160.00                                    | 4,480.00          |
| 5.00  | Secretarial Services - Reading Office               | 35.00                                     | 175.00            |
|       | Subtotal - All Professional Services                |   | 9,117.50          |
|       | Misc. Office Expenses @ 5% of Professional Services | 5.00%                                     | 455.88            |
|       |   | <b>Total</b>                              | <b>\$9,573.38</b> |

July 14, 2005

Mr. Tom Birmingham  
Bay State Gas Company  
300 Friberg Parkway  
Westborough, MA 01581

Invoice No. BSG07051

Invoice for services rendered during the period June 4, 2005  
through July 1, 2005 and associated expenses.

Fees:

|                     |                    |
|---------------------|--------------------|
| Richard J. Rudden   |                    |
| 1.7 hrs. @\$210.00  | \$ 357.00          |
| Michael Mount       |                    |
| 10.5 hrs. @\$210.00 | 2,205.00           |
| Joseph T. Trainor   |                    |
| 4.0 hrs. @\$210.00  | 840.00             |
| Edwin P. Anderson   |                    |
| 29.0 hrs. @\$210.00 | <u>6,090.00</u>    |
| Total Fees Due:     | 9,492.00           |
| TOTAL AMOUNT DUE:   | <u>\$ 9,492.00</u> |

TOTAL AMOUNT DUE WITHIN 20 DAYS

Bay State Gas

Work Log for Richard J. Rudden  
Billing Period: June 3, 2006 - July 1, 2005

Distribution Infrastructure Replacement Strategy  
Rudden Project Code: 854

| <u>Date of Service</u> | <u>Hours</u> | <u>Description of Services</u>  |
|------------------------|--------------|---|
| 6/13/05                | 0.3          | Information requests; drafts, internal discussions and correspondence |
| 6/15/05                | 0.3          | Information requests; drafts, internal discussions and correspondence |
| 6/16/05                | 0.2          | Information requests; drafts, internal discussions and correspondence |
| 6/20/05                | 0.2          | Information requests; drafts, internal discussions and correspondence |
| 6/23/05                | 0.3          | Information requests; drafts, internal discussions and correspondence |
| 6/27/05                | 0.4          | Internal team discussions re: IR status                               |
|                        | <u>1.7</u>   | <u>Total Hours</u>  |
|                        | 0.0          | Bare Steel Analysis Hours   |
|                        | 0.0          | Rate & Regulatory Strategy Hours                                      |

## Bay State Gas

WORK LOG FOR MICHAEL MOUNT  
BILLING PERIOD: June 3, 2005 - July 1, 2005

Project: Infrastructure Replacement Strategy  
RUDDEN PROJECT CODE: 854

| <u>Date of Service</u> | <u>Hours</u> | <u>Description of Services</u>  |
|------------------------|--------------|---|
| 6/13/05                | 0.5          | Review data requests  |
| 6/15/05                | 1.0          | Draft data responses and supporting phone calls and e-mails with project team |
| 6/16/05                | 1.0          | Draft data responses and supporting phone calls and e-mails with project team |
| 6/17/05                | 2.0          | Draft data responses and supporting phone calls and e-mails with project team |
| 6/20/05                | 2.0          | Draft data responses and supporting phone calls and e-mails with project team |
| 6/21/05                | 3.0          | Draft data responses and supporting phone calls and e-mails with project team |
| 6/22/05                | 1.0          | Draft data responses and supporting phone calls and e-mails with project team |
|                        | <b>10.5</b>  | <b>Total Hours</b>  |

Bay State Gas

**WORK LOG FOR JOE TRAINOR**  
**BILLING PERIOD: June 2005**

**Project: Infrastructure Replacement Strategy**  
**RUDDEN PROJECT CODE: 854**

| <u>Date of Service</u> | <u>Hours</u> | <u>Description of Services</u>                |
|------------------------|--------------|---|
| 6/15/05                | 1.00         | Asisting Ed A. with Data requests             |
| 6/20/05                | 1.00         | Asisting Ed A. with Data requests             |
| 6/22/05                | 2.00         | Asisting Ed A. and Mike M. with Data requests |
|                        | <b>4.00</b>  | <b>Total Hours</b>                            |

**Client Name: Bay State Gas**

**Work Log for Edwin Anderson**

**Billing Period: June 2005**

**Subject: Bay State Distribution Infrastructure**

**Rudden Project Code: 0854**

| <u>Date of Service</u> | <u>Hours</u> | <u>Description of Services</u>   |
|------------------------|--------------|--|
| 6/13/05                | 2.00         | review of AG questions   |
| 6/14/05                | 5.00         | Review of AG questions and researching notes and data                  |
| 6/15/05                | 5.00         | Review of AG questions; drafting responses; researching notes and data |
| 6/16/05                | 5.00         | Review of AG questions; drafting responses; researching notes and data |
| 6/17/05                | 4.00         | Review of AG questions; drafting responses; researching notes and data |
| 6/20/05                | 3.00         | Review of AG questions; drafting responses; researching notes and data |
| 6/21/05                | 2.00         | drafting responses; researching notes and data                         |
| 6/22/05                | 2.00         | drafting responses - sent to PF, TB at BSG                             |
| 6/27/05                | 1.00         | Internal team discussions; BSG discussion                              |
| Total from June 2005   | 29.00        |  |



**Paul LaShoto**

23 Bourne Road  
Foxboro, MA 02035

Bay State Gas Company

**Invoice**

Attachment DTE-15-58 (f)

Supplement 2  
Page 1 of 2

| Date       | Invoice # |
|------------|-----------|
| 07/06/2005 | 15        |

|   |
|---|
| Bill To   |
| Bay State Gas Company<br>Thomas Birmingham<br>300 Friberg Parkway<br>Westboro, MA 01581 |

| P.O. No. | Terms  | Project |
|----------|--------|---------|
|          | Net 30 |         |

| Item     | Qty | Description   | Rate   | Amount     |
|----------|-----|---|--------|------------|
| Services | 19  | Provide consulting services for Massachusetts Rate Case Capital Expenditures Project as requested by Regulatory Affairs Department<br><br>Charges for June, 2005.<br>See attached description of services provided. | 100.00 | 1,900.00   |
| Expenses | 128 | Mileage:<br>June 9, Foxboro - Westboro round trip, 64 miles<br>June 23, Foxboro - Westboro, round trip, 64 mi.  | 0.405  | 51.84      |
| Total    |     |   |        | \$1,951.84 |

JRB ok to pay

**Paul LaShoto  
23 Bourne Road  
Foxboro, MA 02035**

July 6, 2005

June 2005 invoice detail

|                 |   |           |
|-----------------|---|-----------|
| June 6, 2005 -  | Phone conversations with and phone messages to D. Casey, M. Kulig, J. Nerden, W. Nguyen, M.J. Hanlon and e-mail to W. Nguyen, all regarding added 2003 and 2004 capital projects.                   | 1.5 hours |
| June 7, 2005 -  | Phone conversations with D. Casey, W. Nguyen, M. Kulig, J. Nerden. Emails to J. Nerden and G. Gillmeister. In Brockton, review added capital projects with W. Nguyen, determine causes of overruns. | 4 hours   |
| June 8, 2005    | Print out project detail from Lawrence. In Westboro, prepare write-ups for added Brockton projects. Discuss bare steel program and corrosion control with D. Cote for data response.                | 5 hours   |
| June 9, 2005 -  | In Westboro prepare write-ups for added Lawrence and Springfield projects. Make final edits to Brockton projects.   | 4.5 hours |
| June 20, 2005 - | Phone conversation with D. Casey re. added project detail. Prepare questions, emails to W. Nguyen, D. Casey. Phone conversation with K. Dalton re. MMWEC.   | 0.5 hour  |
| June 22, 2005 - | Phone conversations with L. Robinson re. Project Compass and W. Nguyen re. project detail. Emails to K. Dalton, W. Nguyen.  | 0.5 hour  |
| June 23, 2005 - | In Westboro, prepare project detail write-ups. Assist K. Dalton, G. Giuliano with data responses re. past capital approval processes.   | 3.0 hours |

**Total for June, 2005      19 hours**

# Suburban Staffing

30 LYMAN STREET • P.O. BOX 1450  
 WESTBOROUGH, MA 01581-6450  
 TELEPHONE (508) 366-8521 FAX (508) 898-9568  
 e-mail: ar@suburbanstaffing.com  
 www.suburbanstaffing.com

INVOICE

Bay State Gas Company  
 ACCOUNT # 1294 INVOICE # 137305  
 Attachment DTE 07/20/2005  
 D.T.E. 05-27  
 INVOICE DATE 07/20/2005  
 Supplement 2  
 Page 1 of 7

Page 1 of 1

ACCOUNT BILLED: Bay State Gas  
 Attn: Susan Kullberg  
 300 Friberg Parkway  
 Westborough, MA 01581

| DATE       | DESCRIPTION  | BILL HOURS    | BILL RATE   | AMOUNT |
|------------|--------------|---------------|-------------|--------|
| 07/16/2005 | Houle, Kathy |               |             |        |
|            |              | 1727 Regular  | 40.00 24.65 | 986.00 |
|            |              | 1727 Overtime | 13.00 36.98 | 480.74 |

REF# Susan Kullberg

Thank you for your business.

1,466.74

OK to pay  
 JRB

PLEASE DETACH AND RETURN WITH YOUR PAYMENT

| INVOICE NUMBER | ACCOUNT NUMBER | ACCOUNT NAME  | PAYMENT DUE DATE | AMOUNT DUE | PLEASE ENTER AMOUNT PAID |
|----------------|----------------|---------------|------------------|------------|--------------------------|
| 137305         | 1294           | Bay State Gas |                  | 1,466.74   |                          |

DUE UPON RECEIPT

MAIL PAYMENTS TO:

Suburban Staffing, Inc.  
 30 LYMAN STREET  
 P.O. BOX 1450  
 WESTBOROUGH, MA 01581-6450

PLEASE MAKE CHECKS PAYABLE TO:  
 Suburban Staffing, Inc.

# Suburban Staffing

30 LYMAN STREET • P.O. BOX 1450  
WESTBOROUGH, MA 01581-6450  
TELEPHONE (508) 366-8521 FAX (508) 898-9568  
e-mail: ar@suburbanstaffing.com  
www.suburbanstaffing.com

## INVOICE

Bay State Gas Company  
D.T.E. 05-27  
Attachment DATE 05-27-05  
Supplement 2  
Page 2 of 7  
ACCOUNT # 1294 INVOICE # 137185 DATE 07/13/2005

Page 1 of 1

ACCOUNT  
BILLED:

Bay State Gas  
Attn: Susan Kullberg  
300 Friberg Parkway  
Westborough, MA 01581

| DATE       | DESCRIPTION  | BILL HOURS   | BILL RATE   | AMOUNT |
|------------|--------------|--------------|-------------|--------|
| 07/09/2005 | Houle, Kathy | 1727 Regular | 38.00 24.65 | 936.70 |

REF# Susan Kullberg

Thank you for your business.

936.70

ok to pay  
JRB

PLEASE DETACH AND RETURN WITH YOUR PAYMENT

| INVOICE NUMBER | ACCOUNT NUMBER | ACCOUNT NAME  | PAYMENT DUE DATE | AMOUNT DUE | PLEASE ENTER AMOUNT PAID |
|----------------|----------------|---------------|------------------|------------|--------------------------|
| 137185         | 1294           | Bay State Gas | DUE UPON RECEIPT | 936.70     |                          |

MAIL PAYMENTS TO:

Suburban Staffing, Inc.  
30 LYMAN STREET  
P.O. BOX 1450  
WESTBOROUGH, MA 01581-6450

PLEASE MAKE CHECKS PAYABLE TO:  
Suburban Staffing, Inc.

# Suburban Staffing

30 LYMAN STREET • P.O. BOX 1450  
WESTBOROUGH, MA 01581-6450  
TELEPHONE (508) 366-8521 FAX (508) 898-9568  
e-mail: ar@suburbanstaffing.com  
www.suburbanstaffing.com

## INVOICE

Bay State Gas Company  
D.T.E. 05-27  
ACCOUNT # 1294 INVOICE # 137061 Attachment # 0155816  
Supplement 2  
07/06/2005 Page 3 of 7

Page 1 of 1

ACCOUNT  
BILLED:

Bay State Gas  
Attn: Susan Kullberg  
300 Friberg Parkway  
Westborough, MA 01581

| DATE       | DESCRIPTION  | BILL<br>HOURS | BILL<br>RATE | AMOUNT |
|------------|--------------|---------------|--------------|--------|
| 07/02/2005 | Houle, Kathy |               |              |        |
|            |              | 1727 Regular  | 40.00 24.65  | 986.00 |
|            |              | 1727 Overtime | 7.00 36.98   | 258.86 |

REF# Susan Kullberg

Thank you for your business.

1,244.86

OK to pay  
JRB 7

PLEASE DETACH AND RETURN WITH YOUR PAYMENT

| INVOICE<br>NUMBER | ACCOUNT<br>NUMBER | ACCOUNT<br>NAME | PAYMENT<br>DUE DATE | AMOUNT<br>DUE | PLEASE ENTER<br>AMOUNT PAID |
|-------------------|-------------------|-----------------|---------------------|---------------|-----------------------------|
| 137061            | 1294              | Bay State Gas   | DUE UPON<br>RECEIPT | 1,244.86      |                             |

MAIL PAYMENTS TO:

Suburban Staffing, Inc.  
30 LYMAN STREET  
P.O. BOX 1450  
WESTBOROUGH, MA 01581-6450

PLEASE MAKE CHECKS PAYABLE TO:  
Suburban Staffing, Inc.

Mr. Thomas R. Birmingham  
Manager, Regulatory Policy  
Bay State Gas Company  
300 Friberg Parkway  
Westborough, MA 01581

Dear Tom:

The total due for regulatory advisory services and expenses for March through May 2005 pertaining to Bay State Gas Company's rate case filing in Docket No. D.T.E. 05-27 is as follows:

|             |             |
|-------------|-------------|
| Services:   | \$28,900.00 |
| Expenses:   | <u>0.00</u> |
| Total Fees: | \$28,900.00 |

Documentation of these fees is attached. Please call me if you have any questions concerning this invoice.

Very truly yours,

Dilpy

Daniel P. Yardley



ject Description: Consulting services pertaining to the design and development of tariff changes and associated testimony filed in D.T.E. Docket No. 05-27 and post-filing support

| <u>Week</u>   | <u>Description</u>   | <u>Hours</u> | <u>Cost</u> |
|---------------|--|--------------|-------------|
| March 1 – 4   | Meet with J. Ferro and S. Kullberg to discuss existing tariff and necessary modifications, meet with T. Birmingham to discuss various rate case issues pertaining to base rate adjustment mechanisms   | 5.0          | \$1,000     |
| March 7 – 11  | Prepare revisions to tariffs including new dual-fuel rider   | 6.0          | \$1,200     |
| March 14 – 18 | Draft standard interruptible sales tariff and changes to various rate schedules  | 6.5          | \$1,300     |
| March 21 – 26 | Draft pension and benefit tracking mechanism and other revisions to LDAC tariff, complete other miscellaneous tariff revisions and provide to J. Ferro and S. Kullberg   | 7.0          | \$1,400     |
| March 28 – 31 | Meet with J. Ferro to discuss mechanics of PBR and SIR programs and associated rate calculations   | 4.5          | \$900       |
| April 4 – 8   | Prepare outline of tariff testimony and provide to J. Ferro, prepare initial draft of ABRAM tariff including PBR and SIR recovery mechanisms, review SIR revenue requirement schedules and discuss with J. Skirtich, prepare initial draft of tariff testimony on non-ABRAM issues | 29.5         | \$5,900     |
| April 11 – 15 | Meet with J. Ferro to discuss initial draft of ABRAM, revise tariff testimony, prepare revised ABRAM tariff, prepare outline and initial draft of testimony describing ABRAM adjustment tariff   | 24.5         | \$4,900     |

| <u>Week</u>    | <u>Description</u>   | <u>Hours</u> | <u>Cost</u> |
|----------------|--|--------------|-------------|
| April 18 – 22  | Create illustrative ABRAM schedule based on R-1 rate schedule, discuss ABRAM testimony with J. Ferro and prepare revisions, complete illustrative ABRAM schedule linking final billing determinant and rate design schedules for all rate schedules, conference call with T. Birmingham to discuss comments on draft testimony and ABRAM tariff, renumber entire tariff and revise tariff number references to conform to new sequence, conference call with G. Simmons to discuss comments on draft testimony and tariffs, revise testimony and ABRAM tariff to reflect comments received, meet with T. Birmingham and S. Kullberg to discuss final changes to tariff for filing and other outstanding elements of rate case filing, revise tariff, conference call with T. Birmingham and other NiSource personnel to discuss PBOP mechanism, revise PBOP tariff language and associated testimony, revise CGA tariff per discussion with J. Ferro | 43.0         | \$8,600     |
| April 25 – 29  | Revise tariff, testimony and example schedules based on final comments received and to conform to final rate design, review and discuss final changes to CGA and LDAC prepared by J. Ferro, discuss final versions of testimony and exhibits with J. Ferro, generate red-lined versions of all tariffs for filing, prepare final rate table to be appended to ABRAM tariff   | 18.5         | \$3,700     |
| Total Services |  | 144.5        | \$28,900    |

Day, State Gas Company  
D.T.E. 05-27  
Attachment DTE-15-58 (g)  
Supplement 2  
Page 6 of 7



Please Remit Payments To: META GROUP, INC. Bay State Gas Company  
P.O. Box 19114 D.T.E. 05-27  
NEWARK, NJ 07105-0114 Attachment DTE-15-58(g)  
Supplement 2  
Page 7 of 7  
FED ID # 06-0971675

## INVOICE

**BILL TO:**

Bay State Gas Company  
Attn: Tom Birmingham  
300 Friberg Parkway  
Westborough, MA 01581

INV. DATE: Mar-31-2005  
INVOICE #: IN00025909  
TERMS: Net 30 Days  
P.O.:

CUST #: 10291-1  
CONTRACT: 1-41577118-1

**DESCRIPTION**

FULL DAY BRIEFING  
04/01/2005 - 03/31/2006

7/21/05 TRB - Pay outstanding balance of this invoice (ie \$7,500.00) as  
final product has been delivered.

Please reference your contract and/or account  
numbers on remittance. Thank you very much.

|                  |           |
|------------------|-----------|
| SUBTOTAL:        | 15,000.00 |
| TAXABLE AMOUNT*: | 0.00      |
| SALES TAX:       | 0.00      |

INVOICE TOTAL (USD): ~~15,000.00~~  
7,500.00

ok to pay 1/2 of invoice now, + balance  
upon receipt of final product per  
Service Agreement Addendum # 1-41577118

TRB

\* A PORTION OF META GROUP'S SERVICES THAT CONTAIN INTERACTION AND CONTENT IS SUBJECT TO  
SALES TAX IN FLORIDA, MASSACHUSETTS, NEW YORK AND TEXAS.

**SEND WIRE TRANSFERS TO:**

META GROUP, INC.  
BANK OF NEW YORK  
ONE WALL STREET  
NEW YORK, NY 10286  
ABA# 021000018  
ACCT # 670-1710973

FOR VISA/MASTERCARD/AMERICAN EXPRESS CARD CHARGES:  
CALL (203) 973-6700 - ACCOUNTS RECEIVABLE DEPT.  
PLEASE HAVE AVAILABLE:

CREDIT CARD NUMBER  
NAME ON CREDIT CARD  
EXPIRATION DATE



www.curryprinting.com

144 East Main Street  
P.O. Box 603  
Westboro, MA 01581  
(508) 366-2679 Phone  
(508) 366-7969 Fax

# INVOICE 120522

Bay State Gas Company  
D.T.E. 05-27  
Attachment DTE-15-58 (n)  
ORDER DATE Supplement 2  
LAST REVISION Page 1 of 18

PROOF DATE: 07/14/2005

DUE DATE:

TIME: 07/14/2005

INVOICE DATE

SOLD TO:  
BAY STATE GAS CO.  
ATTN: TOM BIRMINGHAM  
300 FRIBERG PARKWAY  
WESTBORO, MA 01581-5039

87189  
CUST. NO.

ORDER DESCRIPTION  
BAY STATE GAS RATE CASE

KT

PHONE: (508) 836-7000

FAX:

ORDER WRITTEN BY:

SALESPERSON:

REFERENCE:

| DRGS  | FIN QTY | SIDES | ITEMS ORDERED  | MATERIAL      | PRICE      |
|-------|---------|-------|--|---------------|------------|
| 301   | 2       | 1     | ...FIRST SET OF INFO REQUESTS FROM THE ATTORNEY GENERAL      | 20LB WHT BOND | \$58.06    |
| 1,044 | 15      | 1     | ...TWENTY SECOND SET OF INFO REQUESTS FROM THE ATTORNEY GENE | 20LB WHT BOND | \$1,053.40 |

Deliver

SHIP TO:

SUB-TOTAL

\$1,111.46

PRE-PRESS/ART

\$5.00

DELIVERY

DISCOUNT

\$55.57

SALES TAX

\$1,172.03

**TOTAL**

\$0.00

PAID

\$1,172.03

BALANCE DUE

8/1/2005

PAYMENT DUE DATE

State Tax Exempt: \$5.00

IRB  
OK to  
pay

RECEIVED BY: \_\_\_\_\_ Date: \_\_\_\_\_

Thank You

TERMS: ALL WORK C.O.D. UNLESS PREVIOUS CREDIT APPROVED. OTHERWISE NET 10 DAYS. AFTER FIRST OF THE MONTH

1½% (18% PER ANNUM) WILL BE CHARGED ON ALL ACCOUNTS PAST 30 DAYS.





www.curryprinting.com

144 East Main Street  
P.O. Box 603  
Westboro, MA 01581  
(508) 366-2679 Phone  
(508) 366-7969 Fax

# INVOICE 120121

Bay State Gas Company

D.T.E. 05-27  
Attachment DTE-15-58 (h)  
ORDER DATE 07/01/2005  
Supplement 2  
Page 2 of 18

LAST REVISED:

PROOF DATE: 07/01/2005

DUE DATE:

TIME: 07/05/2005

INVOICE DATE

SOLD TO:  
BAY STATE GAS CO.  
ATTN: TOM BIRMINGHAM  
300 FRIBERG PARKWAY  
WESTBORO, MA 01581-5039

87189  
CUST. NO.

ORDER DESCRIPTION  
dte 05-27, UWUA 1-25  
BAY STATE GAS RATE CASE

ml

PHONE: (508) 836-7000  
FAX:

ORDER WRITTEN BY:

SALESPERSON:

REFERENCE:

| ORIGS | FIN QTY | SIDES | ITEMS ORDERED                  | MATERIAL      | PRICE    |
|-------|---------|-------|--------------------------------|---------------|----------|
| 538   | 9       | 1     | 8 1/2 X 11 20LB BOND PAPER WHI | 20LB WHI BOND | \$426.52 |

Deliver

SHIP TO:

SUB-TOTAL

PRE-PRESS/ART

DELIVERY

DISCOUNT \$21.33

SALES TAX

\$447.85

**TOTAL**

\$0.00

PAID

\$447.85

BALANCE DUE

8/1/2005

RECEIVED BY : \_\_\_\_\_ Date: \_\_\_\_\_

PAYMENT DUE DATE

*Thank You*

TERMS: ALL WORK C.O.D. UNLESS PREVIOUS CREDIT APPROVED. OTHERWISE NET 10 DAYS. AFTER FIRST OF THE MONTH  
1 1/2% (18% PER ANNUM) WILL BE CHARGED ON ALL ACCOUNTS PAST 30 DAYS.





www.curryprinting.com

144 East Main Street  
P.O. Box 603  
Westboro, MA 01581  
(508) 366-2679 Phone  
(508) 366-7969 Fax

# INVOICE 120120

Bay State Gas Company  
D.T.E. 05-27  
Attachment DTE-15-58(h)  
ORDER DTE-15-58(h)  
Supplement 2  
Page 3 of 18

LAST REVISED:  
PROOF DATE: 07/01/2005  
DUE DATE:  
TIME: 07/05/2005  
INVOICE DATE

87189  
CUST. NO.

SOLD TO:  
BAY STATE GAS CO.  
ATTN: TOM BIRMINGHAM  
300 FRIBERG PARKWAY  
WESTBORO, MA 01581-5039

ORDER DESCRIPTION  
DTE-16-21  
BAY STATE GAS RATE CASE

(508) 836-7000  
PHONE:  
FAX:

ORDER WRITTEN BY:  
SALESPERSON:  
REFERENCE:

| DRGS | FIN QTY | SIDES | ITEMS ORDERED                  | MATERIAL      | PRICE    |
|------|---------|-------|--------------------------------|---------------|----------|
| 752  | 9       | 1     | 8 1/2 X 11 20LB BOND PAPER WHI | 20LB WHI BOND | \$593.89 |

Deliver

SHIP TO:

SUB-TOTAL

PRE-PRESS/ART

DELIVERY

DISCOUNT

SALES TAX

TOTAL

PAID

BALANCE DUE

PAYMENT DUE DATE

\$593.89

\$29.69

\$623.58

\$0.00

\$623.58

8/1/2005

RECEIVED BY: \_\_\_\_\_ Date: \_\_\_\_\_

Thank You

TERMS: ALL WORK C.O.D. UNLESS PREVIOUS CREDIT APPROVED. OTHERWISE NET 10 DAYS. AFTER FIRST OF THE MONTH

1 1/2% (18% PER ANNUM) WILL BE CHARGED ON ALL ACCOUNTS PAST 30 DAYS.





www.curryprinting.com

144 East Main Street  
P.O. Box 603  
Westboro, MA 01581  
(508) 366-2679 Phone  
(508) 366-7969 Fax

# INVOICE 120103

Bay State Gas Company  
D.T. Eq 95472005  
Attachment DTE-15-58 (h)  
Supplement 2  
Page 4 of 18

PROOF DATE: 07/01/2005  
DUE DATE:  
TIME: 07/01/2005  
INVOICE DATE

SOLD TO:  
BAY STATE GAS CO.  
ATTN: TOM BIRMINGHAM  
300 FRIBERG PARKWAY  
WESTBORO, MA 01581-5039

87189  
CUST. NO.

## ORDER DESCRIPTION

AG-25-6  
BAY STATE GAS RATE CASE

ML

(508) 836-7000  
PHONE:  
FAX:

ORDER WRITTEN BY:  
SALESPERSON:  
REFERENCE:

| DRGS | FIN QTY | SIDES | ITEMS ORDERED                  | MATERIAL      | PRICE    |
|------|---------|-------|--------------------------------|---------------|----------|
| 180  | 9       | 1     | 8 1/2 X 11 20LB BOND PAPER WHT | 20LB WHT BOND | \$146.53 |

Deliver

SHIP TO:

SUB-TOTAL \$146.53

PRE-PRESS/ART  
DELIVERY  
DISCOUNT \$7.33  
SALES TAX  
\$153.86  
**TOTAL** \$0.00  
PAID \$153.86  
BALANCE DUE 8/1/2005

JRB  
OK to  
pay

RECEIVED BY: \_\_\_\_\_ Date: \_\_\_\_\_

PAYMENT DUE DATE

*Thank You*

TERMS: ALL WORK C.O.D. UNLESS PREVIOUS CREDIT APPROVED. OTHERWISE NET 10 DAYS. AFTER FIRST OF THE MONTH  
1½% (18% PER ANNUM) WILL BE CHARGED ON ALL ACCOUNTS PAST 30 DAYS.





www.curryprinting.com

144 East Main Street  
P.O. Box 603  
Westboro, MA 01581  
(508) 366-2679 Phone  
(508) 366-7969 Fax

# INVOICE 120101

Bay State Gas Company  
D.T.E. 05-27  
Attachment DTE-15-58 (n)  
ORDER DATE 07/01/2005  
Supplement 2  
Page 5 of 18

LAST REVISED:  
PROOF DATE: 07/01/2005  
DUE DATE:  
TIME: 07/01/2005  
INVOICE DATE

SOLD TO:  
BAY STATE GAS CO.  
ATTN: TOM BIRMINGHAM  
300 FRIBERG PARKWAY  
WESTBORO, MA 01581-5039

87189  
CUST. NO.

## ORDER DESCRIPTION

UWUA-02-20 (B)  
BAY STATE GAS RATE CASE

ML

PHONE: (508) 836-7000  
FAX:

ORDER WRITTEN BY:

SALESPERSON:

REFERENCE:

| DRGS  | FIN QTY | SIDES | ITEMS ORDERED                  | MATERIAL      | PRICE      |
|-------|---------|-------|--------------------------------|---------------|------------|
| 1,581 | 9       | 1     | 8 1/2 X 11 20LB BOND PAPER WHT | 20LB WHT BOND | \$1,228.32 |

Deliver

SHIP TO:

SUB-TOTAL

\$1,228.32

PRE-PRESS/ART

DELIVERY

DISCOUNT

\$61.42

SALES TAX

\$1,289.74

**TOTAL**

\$0.00

PAID

\$1,289.74

BALANCE DUE

8/1/2005

RECEIVED BY : \_\_\_\_\_ Date: \_\_\_\_\_

PAYMENT DUE DATE

*Thank You*

TERMS: ALL WORK C.O.D. UNLESS PREVIOUS CREDIT APPROVED. OTHERWISE NET 10 DAYS. AFTER FIRST OF THE MONTH

1½% (18% PER ANNUM) WILL BE CHARGED ON ALL ACCOUNTS PAST 30 DAYS.







www.curryprinting.com

144 East Main Street  
P.O. Box 603  
Westboro, MA 01581  
(508) 366-2679 Phone  
(508) 366-7969 Fax

# INVOICE 120084

Bay State Gas Company  
D.T.E. 05-27  
Attachment DTE-15-58 (H)  
ORDER DATE Supplement 2  
Page 6 of 18

LAST REVISED:  
PROOF DATE: 07/01/2005  
DUE DATE:  
TIME: 07/01/2005  
INVOICE DATE

SOLD TO:  
BAY STATE GAS CO.  
ATTN: Tom Birmingham  
300 FRIBERG PARKWAY  
WESTBORO, MA 01581-5039

87189  
CUST. NO.

## ORDER DESCRIPTION

Before the Public Service Commission of the state of Missouri  
Bay State Rate Case

ml

PHONE: (508) 836-7000  
FAX:

ORDER WRITTEN BY: SALESPERSON:  
REFERENCE:

| ORIGS | FIN QTY | SIDES | ITEMS ORDERED                  | MATERIAL      | PRICE    |
|-------|---------|-------|--------------------------------|---------------|----------|
| 739   | 9       | 1     | 8 1/2 X 11 20LB BOND PAPER WHI | 20LB WHI BOND | \$583.72 |

Deliver

SHIP TO:

SUB-TOTAL

PRE-PRESS/ART

DELIVERY

DISCOUNT

SALES TAX

**TOTAL**

PAID

BALANCE DUE

PAYMENT DUE DATE

\$583.72

\$29.19

\$612.91

\$0.00

\$612.91

8/1/2005

RECEIVED BY : \_\_\_\_\_ Date: \_\_\_\_\_

JRB  
OK to  
pay

Thank You

TERMS: ALL WORK C.O.D. UNLESS PREVIOUS CREDIT APPROVED. OTHERWISE NET 10 DAYS. AFTER FIRST OF THE MONTH

1 1/2% (18% PER ANNUM) WILL BE CHARGED ON ALL ACCOUNTS PAST 30 DAYS.



**A & P Courier Service, Inc.**

D/B/A ABC Courier Service  
P.O.Box 647  
Marlborough, MA 01752

Bay State Gas Company  
D.T.E. 05-27  
Attachment DTE-15-58 (h)  
Supplement 2  
Page 7 of 18

**Invoice****Accounts Payable**

Nisource  
300 Friberg Pkwy  
Westboro MA 01581  
Attn: Susan Kullberg

Date

Invoice #

7/21/2005

15130

| P.O. No. | Terms          | Due Date  |
|----------|----------------|-----------|
|          | Due on receipt | 7/21/2005 |

| Service Date     | ABC Delivery Information                | Customer Ref Info | Amount          |
|------------------|---|-------------------|-----------------|
| 7/11/2005        | 0711055208-Westboro, MA to Boston, MA   | Colette           | 59.15           |
| 7/11/2005        | Tolls                                   |                   | 2.60            |
| 7/11/2005        | 0711055209-Westboro, MA to Boston, MA   | Colette           | 27.25           |
| 7/11/2005        | 0711055210-Westboro, MA to Boston, MA   | Colette           | 27.25           |
| 7/11/2005        | 0711055202-Westboro, MA to Boston, MA   | Lisa              | 63.15           |
| 7/11/2005        | Tolls                                   |                   | 2.60            |
| 7/11/2005        | 0711055203-Westboro, MA to Boston, MA   | Lisa              | 27.25           |
| 7/11/2005        | 0711057701-Westboro, MA to Brockton, MA | Tom               | 83.95           |
| 7/12/2005        | 0711055201-Westboro, MA to Boston, MA   | Lisa              | 61.15           |
| 7/12/2005        | Tolls                                   |                   | 2.60            |
| 7/13/2005        | 0713055202-Westboro, MA to Boston, MA   | Lisa              | 59.15           |
| 7/13/2005        | Tolls                                   |                   | 2.60            |
| 7/13/2005        | 0713055203-Westboro, MA to Boston, MA   | Lisa              | 27.25           |
| 7/14/2005        | 0714059602-Westboro, MA to Boston, MA   | Tom               | 59.15           |
| 7/14/2005        | Tolls                                   |                   | 2.60            |
| 7/14/2005        | 0714059603-Westboro, MA to Boston, MA   | Tom               | 27.25           |
| 7/14/2005        | 0714059604-Westboro, MA to Boston, MA   | Tom               | 27.25           |
| 7/15/2005        | 0715055202-Westboro, MA to Boston, MA   | Jackie            | 59.15           |
| 7/15/2005        | Tolls                                   |                   | 2.60            |
| 7/15/2005        | 0715055203-Westboro, MA to Boston, MA   | Jackie            | 27.25           |
| 7/15/2005        | 0715055204-Westboro, MA to Boston, MA   | Jackie            | 27.25           |
| 7/15/2005        | 0715055205-Westboro, MA to Boston, MA   | Jackie            | 27.25           |
| 7/15/2005        | 0715055209 -Westboro, MA to Boston, MA  | Tom               | 59.15           |
| 7/15/2005        | Tolls                                   |                   | 2.60            |
| <b>Total Due</b> |   |                   | <b>\$767.45</b> |

A fuel surcharge of 9% has been added to each invoice. There is a finance charge of 1.5% on all accounts with balances over 30 days. PLEASE REFERENCE INVOICE # FOR PAYMENT. Any accounts with balances over 45 days are subject to being placed on COD status.

**A & P Courier Service, Inc.**

D/B/A ABC Courier Service  
P.O.Box 647  
Marlborough, MA 01752

Bay State Gas Company  
D.T.E. 05-27  
Attachment DTE-15-58 (h)  
Supplement 2  
Page 8 of 18

**Invoice****Accounts Payable**

Nisource  
300 Friberg Pkwy  
Westboro MA 01581  
Attn: Susan Kullberg

| Date      | Invoice # |
|-----------|-----------|
| 6/23/2005 | 14952     |

| P.O. No. | Terms          | Due Date  |
|----------|----------------|-----------|
|          | Due on receipt | 6/23/2005 |

| Service Date     | ABC Delivery Information              | Customer Ref Info | Amount         |
|------------------|---------------------------------------|-------------------|----------------|
| 6/14/2005        | 0614055202-Westboro, MA to Boston, MA |                   | 58.05          |
| 6/14/2005        | Tolls                                 |                   | 2.60           |
| 6/14/2005        | 0614055203-Westboro, MA to Boston, MA |                   | 26.75          |
| <b>Total Due</b> |                                       |                   | <b>\$87.40</b> |

A fuel surcharge of 7% has been added to each invoice. There is a finance charge of 1.5% on all accounts with balances over 30 days. PLEASE REFERENCE INVOICE # FOR PAYMENT. Any accounts with balances over 45 days are subject to being placed on COD status.

**A & P Courier Service, Inc.**

D/B/A ABC Courier Service  
P.O.Box 647  
Marlborough, MA 01752

Bay State Gas Company  
D.T.E. 05-27  
Attachment DTE-15-58 (h)  
Supplement 2  
Page 9 of 18

**Invoice****Accounts Payable**

Nisource  
300 Friberg Pkwy  
Westboro MA 01581  
Attn: Susan Kullberg

|          |           |
|----------|-----------|
| Date     | Invoice # |
| 7/7/2005 | 15054     |

|          |                |          |
|----------|----------------|----------|
| P.O. No. | Terms          | Due Date |
|          | Due on receipt | 7/7/2005 |

| Service Date     | ABC Delivery Information              | Customer Ref Info | Amount          |
|------------------|---------------------------------------|-------------------|-----------------|
| 6/27/2005        | 0627057703-Westboro, MA to Boston, MA | Tom               | 58.05           |
| 6/27/2005        | Tolls                                 |                   | 2.60            |
| 6/27/2005        | 0627057704-Westboro, MA to Boston, MA | Tom               | 26.75           |
| 6/28/2005        | 0628059901-Westboro, MA to Boston, MA | Lisa              | 58.05           |
| 6/28/2005        | Tolls                                 |                   | 2.60            |
| 6/28/2005        | 0628059902-Westboro, MA to Boston, MA | Lisa              | 26.75           |
| 6/29/2005        | 0629053501-Westboro, MA to Boston, MA | Lisa              | 58.05           |
| 6/29/2005        | Tolls                                 |                   | 2.60            |
| 6/29/2005        | 0629053502-Westboro, MA to Boston, MA | Lisa              | 26.75           |
| 6/29/2005        | 0629055205-Westboro, MA to Boston, MA | Susan             | 58.05           |
| 6/29/2005        | Tolls                                 |                   | 2.60            |
| 6/29/2005        | 0629055206-Westboro, MA to Boston, MA | Susan             | 26.75           |
| 6/30/2005        | 0630055202-Westboro, MA to Boston, MA | Susan             | 58.05           |
| 6/30/2005        | Tolls                                 |                   | 2.60            |
| 6/30/2005        | 0630055203-Westboro, MA to Boston, MA | Susan             | 26.75           |
| 7/1/2005         | 0701057701-Westboro, MA to Boston, MA | Lisa              | 58.05           |
| 7/1/2005         | Tolls                                 |                   | 2.60            |
| 7/1/2005         | 0701057702-Westboro, MA to Boston, MA | Lisa              | 26.75           |
| 7/1/2005         | 0701057706-Westboro, MA to Boston, MA | Susan             | 58.05           |
| 7/1/2005         | Tolls                                 |                   | 2.60            |
| 7/1/2005         | 0701057707-Westboro, MA to Boston, MA | Susan             | 26.75           |
| <b>Total Due</b> |                                       |                   | <b>\$611.80</b> |

*JAB OK to pay*

A fuel surcharge of 7% has been added to each invoice. There is a finance charge of 1.5% on all accounts with balances over 30 days. PLEASE REFERENCE INVOICE # FOR PAYMENT. Any accounts with balances over 45 days are subject to being placed on COD status.

# Farmer Arsenault Brock LLC

50 Congress Street, Suite 415  
Boston, MA 02109

Phone: (617) 728-4404 Fax: (617) 728-4403

Job #: 050713AHB

Job Date: 07/13/2005

Order Date: 07/13/2005

DB Ref.#:

Date of Loss: / /

Your File #:

Your Client: Bay State Gas Company

Bay State Gas Company

Attachment DTE-15-58 (h)

Invoice # 15638

Page 10 of 18

Inv.Date: 07/15/2005

Balance: \$1,680.55

## Invoice

### Bill To:

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

Action: Bay State Gas Company

VS

Action #: DTE 05-27

Rep: AHB

Cert:

| Item                         | Proceeding/Witness | Description                            | Quantity                  | Price   | Disc. Amt. | Amount                   |
|------------------------------|--------------------|--|---------------------------|---------|------------|--------------------------|
| 1                            | Public Hearing     | Hearing Transcript - Next Day Delivery | 119                       | \$11.95 | \$0.00     | \$1,422.05               |
| 2                            | Public Hearing     | RealTime Hookup                        | 119                       | \$1.50  | \$0.00     | \$178.50                 |
| 3                            | Public Hearing     | E-transcript                           | 1.00                      | \$40.00 | \$0.00     | \$40.00                  |
| 4                            |                    | Engate/Livenote Token                  | 1.00                      | \$40.00 | \$0.00     | \$40.00                  |
| Comments:                    |                    |  |                           |         |            | Sub Total \$1,680.55     |
| THANK YOU!                   |                    |  |                           |         |            | Shipping \$0.00          |
|                              |                    |  |                           |         |            | Tax N/A                  |
|                              |                    |  |                           |         |            | Total Invoice \$1,680.55 |
|                              |                    |  |                           |         |            | Payment \$0.00           |
|                              |                    |  |                           |         |            | Balance Due \$1,680.55   |
| Federal Tax I.D.: 04-3498125 |                    |  | Terms: Net 30 Days @ 1.5% |         |            |                          |

Please KEEP THIS PART for YOUR RECORDS.

Please FOLD then TEAR HERE and RETURN THIS PART with PAYMENT.

### Bill To:

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

### Deliver To:

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

## Invoice

Farmer Arsenault Brock LLC  
50 Congress Street, Suite 415  
Boston, MA 02109

Phone: (617) 728-4404

Fax: (617) 728-4403

Invoice #: 15638

Inv.Date: 07/15/2005

Balance: \$1,680.55

Job #: 050713AHB

Job Date: 07/13/2005

DB Ref.#:

Date of Loss: / /

Your File #:

Your Client: Bay State Gas Company

# Farmer Arsenault Brock LLC

50 Congress Street, Suite 415  
Boston, MA 02109

ie: (617) 728-4404 Fax: (617) 728-4403

Job #: 050712AHB

Job Date: 07/12/2005

Order Date: 07/12/2005

DB Ref. #:

Date of Loss: / /

Your File #:

Your Client: Bay State Gas Company

Bay State Gas Company

## Invoice

Attachment DTE-15-38 (n)

Invoice # 15631

Page 11 of 18

Inv. Date: 07/15/2005

Balance: \$2,554.80

### Bill To:

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

Action: Bay State Gas Company

VS

Action #: DTE 05-27

Rep: AHB

Cert:

| Item | Proceeding/Witness | Description                            | Quantity | Price   | Disc. Amt. | Amount     |
|------|--------------------|--|----------|---------|------------|------------|
| 1    | Public Hearing     | Hearing Transcript - Next Day Delivery | 184      | \$11.95 | \$0.00     | \$2,198.80 |
| 2    | Public Hearing     | RealTime Hookup                        | 184      | \$1.50  | \$0.00     | \$276.00   |
| 3    | Public Hearing     | E-transcript                           | 1.00     | \$40.00 | \$0.00     | \$40.00    |
| 4    |                    | Engate/Livenote Token                  | 1.00     | \$40.00 | \$0.00     | \$40.00    |

### Comments:

THANK YOU!

JRB  
ok to pay

Sub Total \$2,554.80

Shipping \$0.00

Tax N/A

Total Invoice \$2,554.80

Payment \$0.00

Balance Due \$2,554.80

Federal Tax I.D.: 04-3498125

Terms: Net 30 Days @ 1.5%

Please KEEP THIS PART for YOUR RECORDS.

Please FOLD then TEAR HERE and RETURN THIS PART with PAYMENT.

### Bill To:

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

### Deliver To:

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

## Invoice

Phone: (617) 728-4404

Fax: (617) 728-4403

Farmer Arsenault Brock LLC  
50 Congress Street, Suite 415  
Boston, MA 02109

Invoice #: 15631

Inv. Date: 07/15/2005

Balance: \$2,554.80

Job #: 050712AHB

Job Date: 07/12/2005

DB Ref. #:

Date of Loss: / /

Your File #:

Your Client: Bay State Gas Company

# Farmer Arsenault Brock LLC

50 Congress Street, Suite 415  
Boston, MA 02109

ie: (617) 728-4404 Fax: (617) 728-4403

Job #: 050711AHB

Job Date: 07/11/2005

Order Date: 07/11/2005

DB Ref. #:

Date of Loss: / /

Your File #:

Your Client: Bay State Gas Company

## Invoice

Bay State Gas Company  
Attachment DTE-15-58 (n)  
Invoice # 15625  
Page 12 of 18  
Inv. Date: 07/15/2005  
Balance: \$1,841.95

**Bill To:**

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

**Action:** Bay State Gas Company

VS

**Action #:** DTE 05-27

**Rep:** AHB

**Cert:**

| Item | Proceeding/Witness | Description                            | Quantity | Price   | Disc. Amt. | Amount     |
|------|--------------------|--|----------|---------|------------|------------|
| 1    | Public Hearing     | Hearing Transcript - Next Day Delivery | 131      | \$11.95 | \$0.00     | \$1,565.45 |
| 2    | Public Hearing     | RealTime Hookup                        | 131      | \$1.50  | \$0.00     | \$196.50   |
| 3    | Public Hearing     | E-transcript                           | 1.00     | \$40.00 | \$0.00     | \$40.00    |
| 4    | Public Hearing     | Engate/Livenote Token                  | 1.00     | \$40.00 | \$0.00     | \$40.00    |

**Comments:**

THANK YOU!

JB  
OK to  
pay

|                      |                   |
|----------------------|-------------------|
| Sub Total            | \$1,841.95        |
| Shipping             | \$0.00            |
| Tax                  | N/A               |
| <b>Total Invoice</b> | <b>\$1,841.95</b> |
| Payment              | \$0.00            |
| <b>Balance Due</b>   | <b>\$1,841.95</b> |

Federal Tax I.D.: 04-3498125

Terms: Net 30 Days @ 1.5%

Please KEEP THIS PART for YOUR RECORDS.

Please FOLD then TEAR HERE and RETURN THIS PART with PAYMENT.

**Bill To:**

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

**Deliver To:**

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

## Invoice

Farmer Arsenault Brock LLC  
50 Congress Street, Suite 415  
Boston, MA 02109

Phone: (617) 728-4404

Fax: (617) 728-4403

Invoice #: 15625

Inv. Date: 07/15/2005

Balance: \$1,841.95

Job #: 050711AHB

Job Date: 07/11/2005

DB Ref. #:

Date of Loss: / /

Your File #:

Your Client: Bay State Gas Company

# Farmer Arsenault Brock LLC

50 Congress Street, Suite 415  
Boston, MA 02109

ie: (617) 728-4404 Fax: (617) 728-4403

Job #: 050708AHB

Job Date: 07/08/2005

Order Date: 07/08/2005

DB Ref. #:

Date of Loss: / /

Your File #:

Your Client: Bay State Gas Company

Bay State Gas Company

## Invoice

Attachment DTE-15-58 (h) 15620  
Invoice Supplement 2  
Page 13 of 18  
Inv. Date: 07/15/2005  
Balance: \$1,936.10

### Bill To:

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

Action: Bay State Gas Company

VS

Action #: DTE 05-27

Rep: AHB

Cert:

| Item                         | Proceeding/Witness | Description                            | Quantity | Price   | Disc. Amt. | Amount                   |
|------------------------------|--------------------|--|----------|---------|------------|--------------------------|
| 1                            | Public Hearing     | Hearing Transcript - Next Day Delivery | 138      | \$11.95 | \$0.00     | \$1,649.10               |
| 2                            | Public Hearing     | RealTime Hookup                        | 138      | \$1.50  | \$0.00     | \$207.00                 |
| 3                            | Public Hearing     | E-transcript                           | 1.00     | \$40.00 | \$0.00     | \$40.00                  |
| 4                            |                    | Engate/Livenote Token                  | 1.00     | \$40.00 | \$0.00     | \$40.00                  |
| Comments:                    |                    |  |          |         |            | Sub Total \$1,936.10     |
| THANK YOU!                   |                    |  |          |         |            | Shipping \$0.00          |
|                              |                    |  |          |         |            | Tax N/A                  |
|                              |                    |  |          |         |            | Total Invoice \$1,936.10 |
|                              |                    |  |          |         |            | Payment \$0.00           |
| Federal Tax I.D.: 04-3498125 |                    |  |          |         |            | Balance Due \$1,936.10   |
| Terms: Net 30 Days @ 1.5%    |                    |  |          |         |            |                          |

Please KEEP THIS PART for YOUR RECORDS.

Please FOLD then TEAR HERE and RETURN THIS PART with PAYMENT.

### Bill To:

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

### Deliver To:

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

## Invoice

Farmer Arsenault Brock LLC  
50 Congress Street, Suite 415  
Boston, MA 02109

Phone: (617) 728-4404

Fax: (617) 728-4403

Invoice #: 15620

Inv. Date: 07/15/2005

Balance: \$1,936.10

Job #: 050708AHB

Job Date: 07/08/2005

DB Ref. #:

Date of Loss: / /

Your File #:

Your Client: Bay State Gas Company



# Farmer Arsenault Brock LLC

50 Congress Street, Suite 415  
Boston, MA 02109

e: (617) 728-4404 Fax: (617) 728-4403

Job #: 050707AHB

Job Date: 07/07/2005

Order Date: 07/07/2005

DB Ref. #:

Date of Loss: / /

Your File #:

Your Client: Bay State Gas Company

## Invoice

Bay State Gas Company

Attachment DTE-15.58 (h) 15613

Supplement 2

Inv. Date: 07/14 of 1807/15/2005

Balance: \$2,245.45

### Bill To:

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

Action: Bay State Gas Company  
VS

Action #: DTE 05-27

Rep: AHB

Cert:

| Item | Proceeding/Witness | Description                            | Quantity | Price   | Disc. Amt. | Amount     |
|------|--------------------|--|----------|---------|------------|------------|
| 1    | Public Hearing     | Hearing Transcript - Next Day Delivery | 161      | \$11.95 | \$0.00     | \$1,923.95 |
| 2    | Public Hearing     | RealTime Hookup                        | 161      | \$1.50  | \$0.00     | \$241.50   |
| 3    | Public Hearing     | E-transcript                           | 1.00     | \$40.00 | \$0.00     | \$40.00    |
| 4    |                    | Engate/Livenote Token                  | 1.00     | \$40.00 | \$0.00     | \$40.00    |

### Comments:

THANK YOU!

JB  
OK to pay

|               |            |
|---------------|------------|
| Sub Total     | \$2,245.45 |
| Shipping      | \$0.00     |
| Tax           | N/A        |
| Total Invoice | \$2,245.45 |
| Payment       | \$0.00     |
| Balance Due   | \$2,245.45 |

Federal Tax I.D.: 04-3498125

Terms: Net 30 Days @ 1.5%

Please KEEP THIS PART for YOUR RECORDS.

Please FOLD then TEAR HERE and RETURN THIS PART with PAYMENT.

### Bill To:

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

### Deliver To:

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

## Invoice

Phone: (617) 728-4404

Fax: (617) 728-4403

Farmer Arsenault Brock LLC  
50 Congress Street, Suite 415  
Boston, MA 02109

Invoice #: 15613

Inv. Date: 07/15/2005

Balance: \$2,245.45

Job #: 050707AHB

Job Date: 07/07/2005

DB Ref. #:

Date of Loss: / /

Your File #:

Your Client: Bay State Gas Company

# Farmer Arsenault Brock LLC

50 Congress Street, Suite 415  
Boston, MA 02109

e: (617) 728-4404 Fax: (617) 728-4403

Job #: 050706AHB

Job Date: 07/06/2005

Order Date: 07/06/2005

DB Ref. #:

Date of Loss: / /

Your File #:

Your Client: Bay State Gas Company

## Invoice

Bay State Gas Company

Attachment DTE 15-58 (h) 15606

Supplement 2

Inv. Date: 07/15/2005

Balance: \$3,294.55

### Bill To:

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

Action: Bay State Gas Company

VS

Action #: DTE 05-27

Rep: AHB

Cert:

| Item | Proceeding/Witness | Description                            | Quantity | Price   | Disc. Amt. | Amount     |
|------|--------------------|--|----------|---------|------------|------------|
| 1    | Public Hearing     | Hearing Transcript - Next Day Delivery | 239      | \$11.95 | \$0.00     | \$2,856.05 |
| 2    | Public Hearing     | RealTime Hookup                        | 239      | \$1.50  | \$0.00     | \$358.50   |
| 3    | Public Hearing     | E-transcript                           | 1.00     | \$40.00 | \$0.00     | \$40.00    |
| 4    |                    | Engate/Livenote Token                  | 1.00     | \$40.00 | \$0.00     | \$40.00    |

### Comments:

THANK YOU!

Federal Tax I.D.: 04-3498125

Terms: Net 30 Days @ 1.5%

|               |            |
|---------------|------------|
| Sub Total     | \$3,294.55 |
| Shipping      | \$0.00     |
| Tax           | N/A        |
| Total Invoice | \$3,294.55 |
| Payment       | \$0.00     |
| Balance Due   | \$3,294.55 |

Please KEEP THIS PART for YOUR RECORDS.

Please FOLD then TEAR HERE and RETURN THIS PART with PAYMENT.

### Bill To:

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

### Deliver To:

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

## Invoice

Phone: (617) 728-4404

Fax: (617) 728-4403

Farmer Arsenault Brock LLC  
50 Congress Street, Suite 415  
Boston, MA 02109

Invoice #: 15606

Inv. Date: 07/15/2005

Balance: \$3,294.55

Job #: 050706AHB

Job Date: 07/06/2005

DB Ref. #:

Date of Loss: / /

Your File #:

Your Client: Bay State Gas Company

# Farmer Arsenault Brock LLC

50 Congress Street, Suite 415  
Boston, MA 02109

Job #: 050705AHB

Job Date: 07/05/2005

Order Date: 07/05/2005

DB Ref. #:

Date of Loss: / /

Your File #:

Your Client: Bay State Gas Company

## Invoice

Bay State Gas Company  
Attachment DTE-15.58 (h) 15599  
Supplement 2  
Page 16 of 18  
Inv. Date: 07/15/2005  
Balance: \$3,684.60

**Bill To:**

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

Action: Bay State Gas Company  
VS

Action #: DTE 05-27

Rep: AHB

Cert:

| Item | Proceeding/Witness | Description                            | Quantity | Price   | Disc. Amt. | Amount     |
|------|--------------------|--|----------|---------|------------|------------|
| 1    | Public Hearing     | Hearing Transcript - Next Day Delivery | 268      | \$11.95 | \$0.00     | \$3,202.60 |
| 2    | Public Hearing     | RealTime Hookup                        | 268      | \$1.50  | \$0.00     | \$402.00   |
| 3    | Public Hearing     | Engate/Livenote Token                  | 1.00     | \$40.00 | \$0.00     | \$40.00    |
| 4    | Public Hearing     | E-transcript                           | 1.00     | \$40.00 | \$0.00     | \$40.00    |

**Comments:**

THANK YOU!

JLB  
ok to pay

|               |            |
|---------------|------------|
| Sub Total     | \$3,684.60 |
| Shipping      | \$0.00     |
| Tax           | N/A        |
| Total Invoice | \$3,684.60 |
| Payment       | \$0.00     |
| Balance Due   | \$3,684.60 |

Federal Tax I.D.: 04-3498125

Terms: Net 30 Days @ 1.5%

Please KEEP THIS PART for YOUR RECORDS.

Please FOLD then TEAR HERE and RETURN THIS PART with PAYMENT.

**Bill To:**

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

**Deliver To:**

Ms. Patricia M. French  
NiSource Corporate Services Company  
300 Friberg Parkway  
Westborough, MA 01581

## Invoice

Farmer Arsenault Brock LLC  
50 Congress Street, Suite 415  
Boston, MA 02109

Phone: (617) 728-4404  
Fax: (617) 728-4403

Invoice #: 15599

Inv. Date: 07/15/2005  
Balance: \$3,684.60

Job #: 050705AHB

Job Date: 07/05/2005

DB Ref. #:

Date of Loss: / /

Your File #:

Your Client: Bay State Gas Company



www.curryprinting.com

144 East Main Street  
P.O. Box 603  
Westboro, MA 01581  
(508) 366-2679 Phone  
(508) 366-7969 Fax

INVOICE 117175

ORDER DATE 04/27/2005  
Bay State Gas Company  
LAST REVISED D.T.E. 05-27  
Attachment DTE-15-58 (h)  
PROOF DATE Supplement 2  
Page 17 of 18  
DUE DATE: 04/29/2005

TIME:

INVOICE DATE 04/27/2005

SOLD TO:

BAY STATE GAS CO.  
ATTN: TOM BIRMINGHAM  
300 FRIBERG PARKWAY  
WESTBORO, MA 01581-5039

87189  
CUST. NO.

ORDER DESCRIPTION

MASS STATE CASE (20)

PHONE: (508) 836-7000

FAX:

ORDER WRITTEN BY: ML

SALESPERSON:

REFERENCE:

| ORIGS | FIN QTY | SIDES | ITEMS ORDERED                  | MATERIAL      | PRICE    |
|-------|---------|-------|--------------------------------|---------------|----------|
| 168   | 20      | 2     | 8 1/2 X 11 20LB BOND PAPER WHT | 20LB WHT BOND | \$499.33 |

SHIP TO:

Pickup

SUB-TOTAL \$499.33

PRE-PRESS/ART

DELIVERY

DISCOUNT

SALES TAX

\$24.97

\$524.30

**TOTAL**

\$0.00

PAID

\$524.30

BALANCE DUE

5/1/2005

PAYMENT DUE DATE

RECEIVED BY : \_\_\_\_\_ Date: \_\_\_\_\_

*Thank You*

TERMS: ALL WORK C.O.D. UNLESS PREVIOUS CREDIT APPROVED. OTHERWISE NET 10 DAYS. AFTER FIRST OF THE MONTH  
1½% (18% PER ANNUM) WILL BE CHARGED ON ALL ACCOUNTS PAST 30 DAYS.



Invoice Number: 203905023

Invoice Date: 07/05/2005

Page 1 of 1



KONICA MINOLTA

Bay State Gas Company  
D.T.E. 05-27  
Attachment DTE-15-58 (h)  
Supplement 2  
Page 18 of 18

Fed Tax# 13-1921089  
Duns No 00-170-7322

## INVOICE

Payment Terms: NET 30 DAYS

**Bill To:**  
BAY STATE GAS CO  
300 FRIBERG PKWY  
WESTBOROUGH MA 01581

**Ship To:**  
BAY STATE GAS CO  
300 FRIBERG PKWY  
2ND FL WESTBOROUGH CORPORATE OFFICE  
WESTBOROUGH MA 01581

| Purchase Order Nbr       | Delivery Nbr | Sales Order Nbr/Date  | Account Nbr      |
|--------------------------|--------------|-----------------------|------------------|
|                          |              | 60126805 / 03/30/2005 | 661898 / 661898  |
| Customer Contract Number | Carrier      | Order Taker           | Service Location |
|                          |              | 9031091               | 9031091          |
| User Code 1              | User Code 2  | User Code 3           |                  |
|                          |              |                       |                  |

### Notes:

| Qty       | Material Nbr | Description                            | Unit | Wt | Net Price | Amount |
|-----------|--------------|--|------|----|-----------|--------|
| 1         | 7671184402   | 7255/7272/DI7210/DI5510 TMP<br>960K NW | EA   | 0  | 560.00    | 560.00 |
| Subtotal: |              |  |      |    |           | 560.00 |
| Total:    |              |  |      |    |           | 560.00 |

**Total Payment Due: 08/04/2005**

To avoid interruption in service, please pay invoice by the Due Date.  
In the event that this invoice is not paid in full on the due date, interest shall be charged to your account  
at either the rate of 1.5% per month or the maximum allowed by law, whichever is less.

JRB  
OK to pay

DETACH HERE AND RETURN WITH YOUR PAYMENT

**Remit To:**  
KONICA MINOLTA BUSINESS  
SOLUTIONS U.S.A., INC.  
FILE # 53138  
LOS ANGELES, CA 90074-3138

Invoice #: 203905023  
Invoice Date: 07/05/2005  
Customer Name: BAY STATE GAS CO  
Serial #:  
Customer PO #:

Payment Terms: NET 30 DAYS

**PLEASE PAY  
THIS AMOUNT 560.00**